G F S 58
Previous references

File No 158-05

1907

Serial Nos 144 11-12

(Education)

Later references

GENERAL AND REVENUE SECRETARIAT

Serial Nos 144, 11612, 14

Part B for January 1907

Subject

Embezzlement by the writer of the Bangalore Central College

1 From the Principal, Central College letter dt 5-11-06 states that the College Clerk has confessed to having embezzled College moneys for several years past & requests that an expert from the Comptr's Office may be deputed to ascertain the extent of the defalcations

2 To do & Comptr No 3643-4 dt 6-11-06 issues necessary orders for the audit & for submission a report on the matter

3 From Comptr No 4276 dt 31-1-07 submits the report which he received from the Completion Officer & states that a Chowkidar has also been employed to watch the premises

4 From the Asst Central College No 34 dt 18-1-07 submitting the audit report

1 From the Principal Central College
no 444 dy 30-5-07 forwards for information
Copy of the Report of Police Inspr Mr
Rama Rao together with the letter fr the
IG of Edn on the above defalcation Case

14 To Do, Vide of Edn Comptr & DC Bangalore
no 6532-5 dy 10-1-0-07
Passes orders re defalcations &
Narayana matter, writer of the Central College

G R S 111

1906-07

GENERAL AND REVENUE SECRETARIAT
(Education)

NOTES

File No 158-05

FILE HEADING

Embezzlement by the writer of the Bangalore Central College

From The Principal, Central College, Bangalore

No. Dated 5-11-06 Received 5-11-06

Diary No 4068	Enclos	Spare Copies	Serial No 1

BRIEF ABSTRACT OF LETTER

Stating that the ~~accountant~~ College clerk has confessed to having embezzled College moneys for several years past & requesting that an expert from the Controller's Department be deputed to ~~examine~~ ascertain the extent of the defalcations

NOTES AND ORDERS

Please see Mr Bevan's letter annexed. A draft order, inviting the Controller to depute one of his officials, is submitted for approval.

30/1st (M)

1355/5-11-06

Notes—1st sheet

1. Approved
2. Please see the Director of Public Instruction

MCL—0000-12-05

GR 3 12]
General and Revenue Secretariat

File No 158 of 1906-

Serial No

Confidential

GOVERNMENT OF MYSORE

5-11-26

Dear Mr Ram,

Please see & return the enclosed from Mr Cook, which speaks for itself

In the circumstances reported, it seems desirable that a competent official from your Office should be deputed without delay to look into the accounts of the Coll[illegible]

Note—Contn sheet

GPB—50 000 -23 10 05

Central College
Bangalore
171/7

Dec 1906

Dear Mr. Madhava Rao

The Comptroller has had his Auditors at work with the College Books for the past five weeks, in order to find out the exact amount of the delinquencies of the late Clerk (many amounts) in connection with different items such as Grants for Scholarships, for the Laboratory, for Contingencies, and in connexion with the Collection of Class Fees — during the past three or four years. They are now compiling a Statistical Report, the same which will come in due course.

It seems to me however that something more is wanted in the shape of an Expert Detective (or a small Committee) to find out how it has been possible for the Clerk to get so many fabricated

letters forged off on (i) the Junior Partner (ii) the Comptroller, and (iii) the distinguishing officer, and to draw such large sums as he has done without being checked sooner. I am very suspicious that he has been in league with some body in Each of the three offices, or I don't see how he could have escaped so long. There must be some radically wrong that his first successful realisation on my forged signature should have escaped detection all this time — and that we were given the clue to it & to all his subsequent larger forgeries only by his own confession to the Police.

How he could have intercepted our

communications from the Sec & Secretary, the Comptroller, & the Assistant Treasurer, in the way he has done, un-mistakeably points to one or more accomplices outside the College and the detection of these and of his methods seems to me of much more importance than the present amounting to - defalcations for Example over which the auditors have spent a great deal of time & trouble.

I have suggested to the Comptroller that hereafter I should send to him for monthly (or bi-monthly) check a sort of Pass-Book containing Entry of all sums paid by me into the Treasury and received by me from the Treasury and had there been in the past any such annual statement of this kind, such thefts could not have escaped detection. The Comptroller

Mr Lusitania does not approve of my suggestion but I hold that this simple and is the universally recognized method in Banks and should be adopted

I have not come to trouble you personally again, as you must be very busy at this time, but I think you will see the reasonableness of my suggestions for (1) a detective and (2) a Japan-Hawaii system

Yours sincerely

F. Cook

Serial No 6

From The Principal, Central College
D.O. 8/12/12/06.

States that the 2 auditors of the Comptroller's office have been audited the accounts of the College and are compiling a Report showing the amount of defalcations by the late College Cashier which will be sent in due course and makes the following 2 suggestions:—

1 Appointment of an expert detective (or a small Committee) to find out how it has been possible for the College Clerk to get so many fabricated letters etc passed off (1) to the Cashier (2) the Comptroller (3) to the Distt Treasury Officer and to draw such large sums without being checked somehow

2 The introduction of a pass book System i.e. authorising the Principal to send to the Comptroller a Monthly or bimonthly Statement containing entry of all sums paid by him into the Treasury and those received from the Treasury

7 His book says that he wrote

CPB—50 000 03 10 05

Serial No

to the bonnythrothes on the 2nd front but that officer does not approve of it

8 As regards the 1st front Mr book suspects that the college worker has been in league with some body in each of the 3 offices viz the Govt Rev Sckt, the bonnythrothes office & the Distt Treasury office, as otherwise Mr book cannot see how he could have escaped so long. and hence he suggests the appointment of a detective

9 Mr book thinks that the detection of the accomplices is of more importance than finding out the precise scope of the ~~actual~~ fee defalcations for which he could not implicate other officers.

Subd for orders

Vizagapatam
14/12/06

14/12/06

10 If Mr Croll had exercised proper check & control over his correspondence instead of placing undue confidence in his clerk, I do not think the latter could have gone

Wants sanction on Mr Croll's behalf over the dismissal of the clerk allowing a more suitable case of this kind for selection. K

NOTE—Contn sh ct

GRS 121
General and Revenue Secretariat

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Serial No

as so long undecided. To suggest collusion on the part of clerks in other offices seems preposterous.

If necessary, I shall send Mr Cook's letter to the Comptroller for remarks. But I do not see what action can be usefully taken on the present case.

17/7/07 22-12-06 Rumbold

11 Mr Cook's letter may be sent unofficially to the Supt of Police for such Police help & inquiry as may be practicable. 31/Jan/07

12 The auditor's report has not been received. Does it throw any light on the points alluded to by Mr Cook?

2-7-07

13 From the The Auditor's report since received & submitted and noted upon supra it does not ~~throw any light on, or in any way elucidate~~, show in any way that the officials in other offices were privy to the nefarious transactions of the college writer or were accomplices with him in the matter as suspected by Mr Cook.

NOTE—Cor tn sheet

GPB—50,000 —23.10.0

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Serial No

Rec'd

From the Comptroller Letter no 4276 of 31 1 07

States with reference to G O no 3643-4 Ed 158-06 2 of 6 11 06 that Mr C Raghunatha Rao Senior

3 Auditor of the Outside Audit dept and also the Second Auditor for a short time to assist Mr Raghunatha Rao, were deputed to audit the accounts of the Central college, with a view to ascertain the extent of the defalcations and that the work of audit was Completed on 24 12 06 under the Superintendence of Mr Srinivasachar, the officer in charge of the outside Audit Department. and Submits with his observations a Copy of the report embodying the result of the audit, a copy of the Same having been Sent also to the Principal of the Central college to enable him to Submit his remarks in the matter

The total loss Sustained by Govt by the defalcations are ascertained to amounts to Rs 8176-4-a, made up of the following Items —

School fees	5 80-8-a
Contingent amounts	135-12-a
Scholarships &c	657-0-a
Laboratory &c	5200-0-a
Geological &c	900-0-a
Prizes & books &c	700-0-a
Total	8176-4-a

Note—Contn sh ct

CPB—50 000 -23 10 05

Serial No

The Auditors examined the books and registers maintained in the College office and have recorded observations to the following effect -

1 Book of daily receipts & payments This is a record of the daily cash transactions of the College It is stated to include not only the receipts and payments by the Principal but also the moneys handed over to the College Writer by the Principal & those by the Writer to the Principal - as both the Principal & the Writer were persons responsible for money transactions In its present State the Cash book is said to be very confusing

2. The other books are all Subsidiary to the Cash book & give full particulars The College books & records are stated to be quite correct So far as the transactions recorded therein are concerned except in the matter of College fees The discrepancies are stated to have been found only when the accounts maintained in the College were Compared with those of the Comptroller's office

The report also deals with the manner in which the defalcations under the Several heads have been committed

It is also reported that the grants made for

see Index

NOTE—Contn sheet (

Serial No

Laboratory, Geological grants and those for prizes & books are not accounted for in the respective registers nor is any correspondence stated to be available in the College about them The Principal is reported to have stated that he knows nothing about the additional Grants to the College and that the College letters about them must have been forgones

In forwarding the ~~Accts~~ report of the Auditors, the Comptroller makes the following observations.—

1 Every matter a statement of school fees brought to credit in the Treasury accounts is sent by the Comptroller's office to the D G of Education for comparison with the departmental returns claiming credit for amounts remitted to the Treasury It is not known if wrong returns of fees were sent by the college writer to the D G of Education, otherwise a comparison of the two sets of accounts should have discovered the fraud

2 to to the excess of Rs 177 under the head "Scholarships" drawn from the Treasury between October 1903 and January 1906 in excess of requirements & Rs 200 out of Rs 400/ drawn from July to November 1906, the Comptroller states that it was not

CPI—10000—1811

R S 121
General and Revenue Secretariat

Ed File No 158 of 1906-07

Serial No

possible to find out in his office that the ~~gross~~ amounts were drawn in excess, as the same were within the Sanctioned Scale & to the excess of Rs 30/ drawn every month from January/06 (Rs 222 having been drawn each month against the Sanctioned Scale of Rs 192/-) the Comptroller simply remarks that the admission of the excess in ~~his office~~ audit by his office was unwarranted He does not explain how why the excess was not be discovered in his office for months together and who is responsible for the omission

As to the claim for another Six Scholarships preferred from January/06, the Comptroller states that the claim was admitted under the impression that the Scholarships allowed in G O No 1181-3 X Ed 12-05-4 of 31/7/05 had to be Continued to the Students during their I A Course of 2 years & that from 1906, the 1st and 2nd Year Students had both to get their Scholarships

The Comptroller adds that the late Comptroller Mr Bass in an unofficial Communication of 9/8/05 X brought to the notice of Govt the necessity of having an examination made by an expert of the apparatus purchased & their prices and the Stock accounts

be ~~deleted~~ the Six Scholarships allowed to I A Class for Muhammadans, in G O No 691-3 X 243-04 6 of 21 6 05

Flag V

Note—Contn sheet

GRS 121
General and Revenue
Secretariat

Ed File No 158 of 1906-07

Serial No

examined to see that there were really
additions made to the Stock and
that no action was apparently taken
by Govt in the matter Please see file no
64-05 Sec 164 B Sept 05
Ed In Conclusion, it is stated that
in the College, sufficient number of account books
is maintained so as to enable all
possible checks and that the defalcations
were in every case due to forgeries.
The Comptroller suggests that
Heads of Depts are requested to verify every
year, their figures with those in the
Comptroller's books and reconcile the differences
if any, between the two, the chances for
defalcations of the kind in question would
be minimised

Submitted for orders (1) action
with reference to the 1st Councillor's
order of 31/1/07 (para 11 of the notes supra)
and (2) as to whether the Principal's remarks
in the Audit report stated to have been
sent to him by the Comptroller may be
awarded or whether the Principal's
attention may be drawn to
5/6 2 07 the Comptrollers letter & he be
asked to report how he would propose
to adjust the amount

9/2/07

× Necessary action has been taken Vide file cart of flag 'A'

NOTE—Contn sheet

GPL—11000—1810

GRS 12]
General and Revenue
Secretariat

I Br

GDr File No 158 of 1906

12

Serial No

1) Make copy of Mr Cook's letter & 12th Dec 1906 & send it with Memo to Mr Carr with remarks as directed by the Secy. Comptroller on 31-1-07

2) Ask the Principal to submit his remarks on the audit reports, and to regard the adjustment of the amounts misappropriated. Submit the draft to the Secy Comptroller before come - 4/4/07

R
1/2/07

(1) Copy of Mr Cook's letter with the inspr's Memorandum forwarding it to Mr Carr with the Pt Comptroller's Remarks is put up

Received
31 Jan 07

(2) Draft Requesting Mr Cook to Submit his Remarks on the auditor's Report is also Submitted.

Draft Subd to Pt Comptroller
FB
15/2/07

Kmc
15/2/07

2084
15-2-07

Approved
15/2/07

(Memo have been approved by the Secy or Approved by the Secy)

Done
FB
21/2/07

To the Principal, Central College Bangalore
Letter no 7767 dt 26 3 07

4

NOTE—Continuation sheet

G I P—4000—1811

Serial No

Requests him to report on the auditor's report on the defalcations by the late College writer and in particular as regards the adjustment of the amount misappropriated

4 From the Principal, Central College, Bangalore No 434 Dt 14/5/07

Submits his Remarks on the auditors Report about the defalcations of the College writer

The Principal states that the defalcations were made by forgery, and more or less disclaims all responsibility in the matter

He adds that the possibility of the writers Success in Such a career of Crime must be ascribed to the absolute want of any proper System of checks, by the Comptroller's Office on the monthly dealings of the College with the Treasury

Mr Cook also observes that the auditor could have furnished the exact dates on which the different items were drawn from the Treasury and whether the Sums were drawn in Silver or Currency Notes

NOTE—Contn sheet

Serial No

Subd for orders A Separate enquiry is
Kne being made about the amount
23/5/07 drawn for Geological Excursion
over & above the Budget Grant
This file has been Subd to the Asstt
Secy to day and Some of the References
are in that file
Kne
23/5/07

12 From the Principal Central
College No 444 of the 30/5/07
Forwards for information Copy
of the Report of Police Inspr Mr
M Rama Rao together with the
notes of the Dgl of Police in the
defalcation Case which explains
the methods employed by the late
writer in carrying out his frauds
and which clears the clerks in
other offices from all Suspicion.
The accompanying Statement
gives ~~a brief~~ the amount mis-
appropriated and a brief abstract
of the auditor's Report and the Principals

Note—Contn sheet

G R S. 12]
General and Revenue Secretariat

File No 158 of 1906-07.

15

Serial No	Remarks thereon
15	4/6/07 10/6/07 11/6 As the Principal Dno is mainly responsible for the misappropriation of the large amount referred to, evidently tries to shield his responsibility in the matter, the Comptroller may be requested (unofficially) to favor Government with his opinion as to how the amounts should be adjusted Subd for orders FB 17/6/07
	Subm to 1st Cr for orders as to whether the Comptroller may be asked for his opinion as suggested above from the results of the enquiry it is difficult to say that Mr Cook was so far negligent as to be held liable to recoup the amount defalcated by the writer CSB 29/6/07
3316 30 6 1907 Mysore	The present papers may be sent "Confidentially" to the D/Sec/Govt for his remarks & opinion on the various points as if the case related

NOTE—Contn sheet

G R S 12]
General and Revenue Secretariat

File No of 190

Serial No

Visited Dam Educational Institutions recently under him - An important point for his attention & report is whether or not the system of accounts keeping rendering adopted in the Central College is correct & in accordance with the standing orders of the Dept - With Mr Bhabha's reply the papers may be sent to the Comptroller for his remarks & suggestions as above proposed -

[There is absolutely no time to lose, as there has already occurred considerable delay - Mr Mr Bhabha & the Comptroller may be asked to favor their replies in one week each -]

Sd/- 10/7/07

Send the file u-o to Hy Govt & Compt -

CSB
11/7

Confidential

Forwarded (unofficially) to the Inspector General of Education for favor of opinion -

By order

J Ramanujachary
11/7/07 for Secy

U O No 6-07 -
dt 11/7/07 -

NOTE—Contn sheet

CPB-50 000—17.2.07

Serial No

The large amounts fraudulently drawn under the heads of Contingencies Scholarships Laboratory Geological excursions Prizes and Books appear to have all been drawn on forged bills The forged letters to the Secretary the Comptroller and the Treasury Officer have been cleverly written in a tone which is most frequently defiant or imperious but occasionally submissive or apologetic But here and there they show lapses of grammar and idiom which should should have thrown doubts on their authenticity and the forged signature under one or two of the letters purporting to be Mr Cook's which are in the file can not be taken as genuine by any one acquainted with Mr Cook's writing As however the forged letters were accepted by the Secretariat the Comptroller and the Treasury as authentic Mr Cook is not responsible for the defalcations under these heads

The defalcations of monthly fees however seem to me to stand by themselves Whatever reasons there may be for absolving the Principal from responsibility in the other cases can not apply to the case of monthly fees In the first place only one person should have been made responsible for the collection of fees of one class or in the case of the B A Classes of one section or subject of each B A Class The writer should not have had anything to do with the fee collections when actually professors lecturers and assistant masters were told each to collect them from one class In the case of the three or more sections of the B A classes the rate of fee was definitely fixed seperately for English Language Science Subject and Second Language by Order No G 3307-07 / Edn dated Bangalore 5 January 1904 Hence there could not have been much difficulty in

Note—Contn sheet

in appointing the Professors or Lecturers in each Branch to collect the fees of each section Before January 1904 however the fees of the B A Classes were fixed by the Principals of the two Colleges (not by Govt so far as I know) as follow -

Full B A Course ----------	Rs 4
B A English only ----------	Rs 2
" Second Language only ----	Re 1
" Science ----------	Rs 2
Any two subjects ----------	Rs 3

The levy of fees in the B A Classes was unnecessarily more complicated than it should have been But if five or more different teachers had been appointed to collect the five different rates of fees and the fee receipts entered in five or more different fee registers there could have been no loop hole for fraud The writer need not have been employed to receive any fees at all The collection of fees however in the B A Classes from January 1904 was as shown above very greatly simplified

3 The method adopted for collection of fees in all Government Schools as will be seen from the printed Circular attached is as follows Three convenient days are appointed for the collection of fees every month by the Headmaster the last of which is the 15th An assistant master collects the fees of the one class assigned to him enters all sums received in the fee register against the names of the pupils with his initials and pays the total amount collection of the day to the Headmaster in time for him to send it to the Treasury The Headmaster acknowledges receipt of all sums received in the Assistant Master's class register A boy who has not paid by the 15th may be fined for each day of delay and if he does not p

pay on or before the 25th his name is struck off No boy is admitted after the 25th I do not know if Mr Cook had fixed the last day for payment If he had all confusion could have been avoided by once for all checking the fee receipts acknowledged in the class registers on the last day of payment and making the final remittance for the month to the Treasury on the last day and striking off the names of any student that did not pay on the last day fixed for payment When so many Assistants of his were helping Mr Cook in the collection of fees there was no need at all for allowing the writer to collect arrears of fees after the Assistants had made the collections for the month and these had been remitted to the Treasury

4 Mr Cook talks of the difficulty of collecting fees in the B A Classes in his letter No 433 (a) of $\frac{14}{18}$ May 1907 The difficulty was by no means great and could have been easily overcome by a better method of distributing the work and exercising a proper check over the collections He says in the above letter that " this method of checking fee collections makes it absolutely impossible for the writer to misappropriate any fees collected by the masters and given by them to him for transmission to me " This seems to be the fact but Mr Cook is discreetly silent about the liberty he gave to his writer to collect arrears of fees after the totals of each class had been finally made up and remitted to the Treasury I am astonished to find that it did not strike him for year together that whatever checks he may have had on the masters' collections he had no check whatever upon the writer's collections and that he never looked into the registers to ascertain how much was collected by him and whether what he colleted was paid to the Principal, and

and included in the remittances to the Treasury of the same or succeeding month After the fee accounts of each class were made up the writer was allowed admission as it were by a back door to collect arrears which he evidently did not pay in and for which he was never called to account

5 Mr Cook in the above letter expresses himself to be quite pleased with his own system of collecting fees " From the above explanation it will be seen that no blame for the writer's theft of fees can be ascribed to the Principal or the staff when the system of collecting fees was provided with a sufficiency - in fact with an abnormal number - of checks against inaccuracy " I beg entirely to differ from Mr Cook His "system" was not properly thought out or devised and though he may have had too many checks against the mistakes or dishonesty of the members of his staff he had none whatever against the mistakes or dishonesty of the writer I submit that as Principal he could not have been too careful in the matter of collecting fees and remitting them to the Treasury

6 The facts unearthed by the auditor show that discrepancies and peculations have occurred not merely in the B A Classes of which Mr Cook talks but also very frequently in the F A Classes and once in the VI A Form and once in the IV Form See statement A appended to the Auditors Report enclosed by the Comptroller in his letter No 4276 of 31 January 1907 This statement shows numerous irregularities From March 1902 to October 1906 on four occasions the fees acknowledged at the foot of the register as collected and received from a class as a whole exceed the total of fees received from individual students of the class as receipted against their names In most

most cases however the amount acknowledged in the abstract at the foot of the register falls short of the total of individual payments The worst deficit shown up however is in the remittances made to the Treasury as compared with the amounts acknowledged at the foot of the attendance register While the fees collected and acknow acknowledged in 19 months amounted to Rs 3483-4-0 the amount remitted to Treasury was Rs 3070-12-0 showing a difference of Rs 415-8-0 I do not know how far the "checks" of Mr Cook were effective if on 19 occasions in four years and a half the amounts remitted to the Treasury fell short of the amounts acknowledged at the foot of the registers as actually received

7 I am unwillingly driven to the conclusion tha Mr Cook has failed to take ordinary care in keeping the accounts of fees and remittances to the Treasury The Headmaster of a departmental school who showed so little care in the matter of fees would have at least to make good the loss to Government

8 I may be permitted to remark here that in all Madras High Schools and Colleges fees are collected by the term or half-year in advance and that makes the work of fee collections much easier than in Mysore

Bangalore
31 July 1907

H J Bhabha
Inspector General
of Education in Mysore

G R S 12]
General and Revenue Secretariat

File No 158 of 1906-07

Serial No.

Sec'y Retd
Secs 6 Br II for favour of opinion
FB
1/8/07

Dl Secs No 140

Submitted

This is referred to the Financial branch probably as regards reimbursing Govt with the loss of Rs 8176-4-0 embezzled by the Central College Clerk

In the case of officers connected with certain other defalcations noted in the margin, Govt have held liable only such of them as had rendered themselves guilty of imperfect Supervision & have absolved the others not liable to that charge from the responsibility attaching to them as Presiding officers But all officers now consulted, in this case, agree that there was no lack of Supervision on the part of Mr Cook in fact, the Comptroller reports that there are maintained in the College sufficient number of account books to have all possible checks & that "the defalcations were in every case due to forgeries" But there are however two persons in respect of the School fees embezzled, but Mr Cook was no doubt kept in darkness in this respect also by his trusted subordinate

Kavaraiala Ammall's Court
Kavaraiala Ammall's Court
Kalimayalam Civil Hospital

K S
3 8 07

PTO

NOTE—Contn sheet

GPB— 6000— 5-2-8

140

Serial No

It does not seem fair to hold Mr Coole responsible for the amounts drawn on forged bills As stated by Mr Bhabha Mr Coole's supervision over the fees collected by the writer was not quite efficient and the loss under this item viz Rs 583/8 may be required to be made good by Mr Coole The excess under Scholarships was also drawn on forged bills and the admission in excess of a sum of Rs 30 per month for a few months from January 1906, in excess of the Scale, appears to have been due to the absence of explicit orders regarding the periods for which the Stipend should be tenable. Please see the last part of para 6 of the Comptr's letter 931/07

Sub to Asst Secy

Yours
7/8/7

I have nothing to add to Mr Bhabha very humorous note -

As regards expenditure the audit office is also expected to detect forged signatures but in the present instance as audit allowance were obtained from first on forged applications & the circumstances of the audit office are such as cannot be considered -

Serial No

excuse for paying Rs30/- a month in excess from June '06 on account of scholarship as pointed out above & the Compt^r may be asked to submit a full report on this excess payment with the names of the officers & clerks responsible for it. On receipt of this I shall suggest departmental punishment for the ones who have not been careful.

As regards fees I am quite at one with the Insp^r General. When finally passing each month's account of fees Dr Cook (the) should have taken opened arrear fees & an arrear demand book in which the assignment recovery might be recorded. Anyhow she must such here he should have marked the blanks in the attendance reg^r in some thereby way with a view to watching the recovery of the arrears subsequently. He does not appear to have paid any attention to the further of arrear collections as above, & this actually is an instance of carelessness on his part.

Whether this carelessness amounts to culpable negligence is quite another matter. which is more for the authorities latter dept to consider. Hence necessary account checks & counter-checks should have been observed in connection with the audit office, but this does not seem to be the practice

NOTE—Contd sheet

140

Serial No

an Inspector of Schools expert is wanted - also secondly an account expert & Mr Cook has suspected further self sufficiency - I understand he has always been held in high esteem, & in matter one of his retirement - Under these circumstances the recovery of the amount of fees embezzled by the clerk will be not only a pecuniary gain inflicted another side offence of fact, but what is more, cast a shur on the closing days of a long & useful career

(Sd 18 8 07
Sd [illegible])

Sanction?

Submitted
Vide orders
19/8/07

21/8/07

As already stated in the notes it is difficult to hold Mr Cook responsible for the amounts drawn by his writer on forged bills & written and forged letters It is only as regards school fees that Mr Cook failed to ~~check~~ exercise sufficient checks in certain respects & the amount embezzled under this head is 583 Rs odd -

Note—Contn sheet

Serial No

It is a question whether, considering the character of Mr Cook's service & the fact that he is about to retire in a few months Govt should direct his recovery the comparatively small amount. I think it would be only a graceful act if recovery is waived

CSB
24/8

1882
3822/1907
2/
1805/1907

Subs

The Pt is wishes to see all the forged letters referred to in Police Inspector's (Mr Ramaswami) Report He wishes particularly to see the forgery in Mr Cook's No 244 dated 15th Dec 05 to the Comptroller

ZD
9/9/07

for TV
Please comply early

CSB
10/9

In respect of the two points into which the case divides itself as shown in the Secy's Note above Date 24 Augt, it seems to me

(1) That Mrs Cook's position in respect of school fees cannot be characterized

Note—Contn sheet

Serial No

characterized as positive carelessness or negligence - It amounts only to an absence of the special care & watchfulness which comes out of a disposition to be distrustful, a disposition however which is expected in Officers in regard to the safety & security of the Govt Revenue - The forms of fee registers and accounts appear also to be defective. It seems sufficient therefore that the facts & features of the case should be embodied in a brief narrative & circulated for the information of all Officers as a lesson of experience - The Dy Govt shd be requested to revise & improve the forms for DCs accounts of school fees in consultation with the Comptroller -

(2) That as regards the loss of Govt money caused by fraud on Treasury Officers practised by forging Mrs Cook's signature Mrs Cook is of course not blameable. But the forgeries shd be carefully examined

Note—Contn sheet

Serial No

examined with a view to ascertaining whether they are clever enough to deceive officers whose first duty it is to see to the genuineness of any order for money payment which may be presented to them for compliance, and whether the formalities prescribed in that behalf were duly observed. I called for the forged documents with a view to seeing them myself & forming some idea. But they have not come though it is now 2½ months since they were called for. The Comptroller may be requested to go into this part of the case carefully & to submit a full Report to Govt with the names of the Treasury officers involved.

Shillong 19 Nov 07

Sewan)

6975/20/11/07 Ordy 19/11 Perusal of the Opinion of the Ist Councillor as to who should make good the money & whether the Cash Shorted if held responsible

G I B—50 (00—5 2 0/

Serial No

for the amount embezzled either in whole or part

30/11/05

5047
2-12-05

Submitted
Clk
2/12

As to the money embezzled by the Clerk, the Clerk is himself primarily responsible liable, and for it will accept shelf as far as possible by keeping the fines imposed by the Courts & Theirsie.

2 As to the Court fee portion of the aforesaid money I do not think (for the reasons already explained) that Mr Cook should be held liable. What cannot be recovered from the Clerk will have to be "written off the accounts".

3 As to the money obtained by the Clerk from the Treasury on forged documents much will depend upon the nature of the forgeries & the reasonable Care & caution which may have been adopted by Treasury officials to detect themselves the suspected.

This

NOTE—Contn sheet

30

R S 12]
General and Revenue Secretariat

Ex File No. 158 of 1906

Serial No

This can be determined only after the further examination that I have suggested — Dato 3 Dec 07

Dewan 3/12 I agree 7/12/07 4 12 07 11/12/07

Issue orders accordingly

CSB 14/12

Draft order Dated

May the Auditor's report be circulated to officers for experience and guidance.?

KM 18/12/07

RB 22/12/07

Since Received

Ltd to Hr Counsellor with draft - RB 27/12/07

5217 27-12-07

I have revised the draft & remitted Clerk in charge will kindly type up again draft personally Dato 29/12/07

Typewritten draft approved

Done RB 8/1/08

H S A 6/1/08

Note—Continue sheet

GIB—0 00— 20

S 12]
ci il and Revenue
Secretariat

File No of 190

Serial No	
14	To the Principal Central college, Dy of Edn, Comptroller And Dept Comp Bangalore Dest no 65-32-5-D 10/1/08 Passes orders in re de falcations by D Narayana Murth Writer Central college Bangalore

NOTE—Contu sheet

Amounts defalcated	Auditors Report ~~and the Comptrollers~~ Remarks
School fees. Rs 583-8-0	The fees are generally collected by the Professors or Assts in charge of each class and Sometimes by the Writer also. The collections made each day by the Teachers are Remitted to the Writer and the fact noted by them on their own hand in a Receipt book The following are the 3 Registers in which the fees collected every month are Recorded.. 1. Attendance Register in which the collections are entered first by the teachers and Writer 2 Abstract attached to the Attendance Regist which contains an abstract of the entries of fees in the attendance Register 3. Treasury Remittance Book. Containing the amount of fees paid into the Treasury The ~~first~~ figures in the 1st Register exceed those in the 2nd by Rs 168 and the figures in the 2nd exceed those in the 3rd by Rs 415-8-0. Thus there is a total defalcation of Rs 583-8-0. The first difference of Rs 168 is stated to be due to the fact that the collections of fees made by the Writer from indigenous boys not having been noted

Education Case. 32

Principal's Remarks. — Comptroller's Notes	Office Notes & Orders

Comptroller's Notes (1 to 4)

The Responsibility of collecting fees in each Class should rest with one officer and it was not right to have entrusted the work to the Writer as well as to the Professors and Notts Every month a Statement of the School fees brought to credit is sent to the Sec of Govr for Comparison with the Departmental returns It is not clear whether wrong returns were sent to the Sec of Govr by the writer Otherwise a Comparison of the two Sets of accounts would have discovered the fraud.

Principal's Remarks

My Principal states that I have no opportunity of approximating fees collected by masters and given in for transmission to the Principal In the case of the Bands, however (as there are classes divided up into sections for the different

in the attendance Register at the time the fee is paid and consequently omitted in the abstracts prepared at the close of the month and attached to the Register after the totals have been made and before the fee collections for the next Succeeding month were commenced the writer appears to have noted the collections of fees made by him in the previous month in the Attendance Register for that month carefully leaving the totals in the abstract unaltered.

The Second difference of Rs 415-8-0 is also attributed to the same Cause with this difference that the writer appears to have altered the totals entered in the abstract attached to the attendance Register (entries) by erasing the original figures or by pasting thin slips of paper over the original figures and entering fresh figures thereon to make them tally with the entries in the Treasury Remittance Book.

The Result is a loss of Rs 583-8 which has been defalcated by the writer.

optional branches and
Languages although the Professors
of English were nominally in
charge of fee collections, yet
the writer was also allowed
to receive fees from those students
who did not attend the
English class Thus he was
able to misappropriate
the amounts collected by him
in the manner stated by the
auditor

The acute fraud of the
writer in this case was discovered
by the auditor only after a
great deal of trouble. It could
not have been detected by
either the Professors or the Prin-
cipal unless they another time
the fees entered in the attendance
Registers, the abstracts, & the
Treasury Remittance Books
are checked for which there
was no occasion as the figures
had once been checked and
initialled by the Principal
and the writer had made them
entries after the Registers had been
checked & passed Thus the Principal states that no blame can be
~~state that no blame can be~~ attached to the Staff or himself

Contingent grant
Rs. 135-12-

The auditor says that Sometimes amounts are drawn from the Treasury for months together and that these amounts or portions thereof are subsequently shown in the College books as if they were drawn in the months in which the expenses were actually incurred by the Principal During the year 1903-04 between Sept 1903 & February 1904, Rs 223-6-8 were drawn from the Treasury in excess of the requirements, but this amount was recouped as shown above between ~~June~~ & March & June 1904. Similarly between July 1905 and Sept 1905 Rs 135-12-0 were drawn in excess and this has not yet been made good

Contingent grant
Rs. 135-12-

The auditor says that sometimes
amounts are drawn from the Treasury
for months together and that these
amounts or portions thereof are sub-
sequently shown in the College books
as if they were drawn in the months
in which the expenses were actually
incurred by the Principal Drawing
the year 1903-04 between Sept 1903 &
February 1904, Rs 223-6-8 were drawn
from the Treasury in excess of the
requirements, but this amount was
recouped as shown above between
~~June~~ & March & June 1904. Simil-
ly between July 1905 and Sept 1905
Rs 135-12-0 were drawn in excess
and this has not yet been
made good

Comptroller's Notes (Para "5")

In this Case the practice of the writer appears to have been to draw from the Treasury in the earlier months of the year, not the amounts actually required for expenditure for which the original bills were prepared and signed by the Principal, but to draw on forged bills sums very much in excess of the requirements and to refund in later months the amounts so drawn in excess, so that the total grant might not be exceeded. There is however an unrefunded excess of Rs 135-12-0 (of which Rs 36-0-0 in 1905-06 & Rs 109-12-0 in 1906-07)

Principals Remarks

The Writer seems to have substituted forged bills for the genuine ones signed by the Principal. The auditor does not say whether he compared the monthly Statement of contingent charges in the College contingent book with the duplicate forwarded to the I.G. It is not known whether the writer sent correct copies to the I.G. or forged ones as he did to the Comptroller's Office.

The Principal adds that no one could be more precise with the keeping of the Contingent accounts than he has always been and that it was only possible that the writer could have made the fraud in the manner that he is proved to have done by the fact that there was no annual audit or other method of checking the monthly drawings Having found that his forged Signatures were so readily accepted as genuine the writer seems to have gained audacity to extend his application more and more widely-

Scholarships
Rs 657

The details of the amount are given below

Rs 42. (drawn on account of Mohammadan Scholarships in October and December 1903 and in January 1904 which has not been accounted for

" 135 Under Govt Scholarships not accounted for

" 500 For ten months from Feb 1906 to November 1906 at the rate of Rs 50-

677

The first 2 items, it is stated were within the Sanctioned grant. As regards the 3rd (Rs 500) it is stated that Rs 20 a month was within the Sanctioned grant whereas the balance of Rs 30 a month was an overdrawl. The Rs 20 a month ~~wrote~~ though within the Sanctioned grant has not been accounted for so that there is a loss of Rs 500 under this item. Against the total loss of Rs 677, Rs 20 have been shown in the Register as having been paid to a Student. Thus the amount defalcated is Rs 657-

Comptroller's notes (

In this case also the writer seems to have substituted forged bills for original ones signed by the Principal. The sum of Rs 177 (first 2 items) was within the Scale Sanctioned to do the defalcation could not have been found out in his office. Out of the Rs 500 defalcated from February 1906, Rs 200 were also within the Sanctioned Scale The balance of Rs 300 was in excess of the Scale and the Comptroller States that its admission in audit by his office was unwarranted.

Govt in their order No 1161-3/G&S dt 12-05-4 & the 31st July 1905 distributed the Scholarships of the F.A. classes of the late Shimoga College between the Central & Maharaja's Colleges, assigning 6 Scholarships of Rs 5 each to both the F.A classes of the former College. ~~The Comptroller States that~~ The writer appears to have

Page NI to OI

claimed in his bills from February to November 1906, 12 Scholarships (6 on each of the Junior and Senior FA classes) Thus 6 Scholarships of Rs 5 each was in excess of the scale and the bursar brother has admitted that this should not have been allowed in audit.

Principal's Remarks

The Principal states that it was in connection with the delegation in Scholarships in November 1906 that his signature was detected. He substituted forged bills exceeding by Rs 50 the amount on the bills signed by the Principal. Thus he did by inserting not 1 Shimoga Scholarship of Rs 5 in each of the Junior & Senior FA classes as vouchered by the Principal but 6 Scholarships of Rs 5 each for each class. Thus he defalcated 10 Scholarships of Rs 5 each in each month from February to Nov 06. The Principal adds that the

could not have been
detected in the Treasury
owing to the Complex
nature of the Scholarships
and owing to the fact
that the Scholarships were
granted for the Calendar
and not for the official
year.

Laboratory grant ₹ Rs 5200
Geological ₹ " 900
Prizes & books ₹ " 700
Total 6800

Grand Total of amount misappropriated Rs 8176-4-0

These amounts under Laboratory, Geological & Prizes were drawn from the Treasury but are not accounted for in the respective Registers maintained in the College about them. Nor is there any correspondence in the College about them. The auditor says that there are however Govt orders sanctg these extra grants which are quoted below:—

Laboratory ₹ Rs 5200 ₹ G.O. No 213-15 dt 16-9-06 ₹ 29/7/04 × No 2358-9 dt 4-5-04 ₹ 5/9/05 × No 3001-2 dt 25-5-07 ₹ 21/6/06

Geological 600 Rs — 600 — 300 —

The first two G.Os. quoted above Grant for the Current

Comptroller's

The amounts items are the la especially that these also appear on forged bills. is forthcoming Regards these gr to Govt in the P cipal are said by the College to drawing from th account of in and other purc brought to the by Mr. Basu, in a special detailing the He also expres being very busy work. Some Subordinate time in these Suggested th well to have made by an

VI

V

Q. R. I

Notes

drawn under these
ost- of all, those
under Laboratory
to have been drawn
No correspondence
in the College as
nts and applications
ture of the Prin-
to be forgeries
der this large
Treasury or
roved apparatus
larities were
tice of Govt
the last brought
usual Reference
irregularities.
that Std book
with his Edl
his confusions
must have landed
irregularities
it it would be
an examination
expert of the

The 3 Govt quoted by the auditor as sanctg the grant of Rs 5200, 600 & 700 for Laboratory, Geological & Physics are put up (Flags V, VI & X) This first order No 213-15/Edn-16-96 of the 4/7/04 sanctioned Rs 1400 already stated to have been incurred by the Principal for the purchase of furniture. The second order No 2358-9 Edn-Lb-05-4 of the 5/9/05 likewise sanctioned Rs 3500 already incurred before applying for sanction in purchasing Scientific apparatus. The 3rd order No 13001-2/Edn-257-05-7 of the 21st June 1906 sanctioned Rs 1700 for furniture. Thus the 3 orders referred to sanctioned in all Rs 6600 for furniture & apparatus It is not clear how these orders are quoted as authority for

Prize 3 Rs 700 3	The 3 orders quoted above	apparatus purchased and have the Stock accounts ha to see whether they were real additions to the Stoc Apparently no action ~~Seem~~ was taken on the point + the matter seems to have di there.

Principals Remarks

The writer must have draw
these amounts on forged bill
He does not know anything
about these sums or the
correspondence relating t
them. There is no Referenc
to the College Records abo
them though details of th
expenditure of every amo
of Govt money drawn fr
the Treasury by the Pri
cipal are found in the
College Records. H

admitting double charges under Geological & prizes. ~~Perhaps the writer of~~
Perhaps the Comptroller admitted double charges under these items as the total amount of Rs 6500 is covered by the sum of Rs 6600 Sanctioned by Govt.

Govt took the necessary action on the Comptroller's ~~unoffl~~ Reference of ~~Sept~~ August 1905. They asked the explanation of Mr ~~book~~ on the irregularities and Requested to him to State whether the apparatus purchased was Real addn to the Stock After the Receipt of the explanation Govt Sanctioned the expenditure already incurred many months before. Thus it will be seen that even if Govt Sanction was withheld the sum of Rs 3500 already drawn from the Treasury would have been lost. When the Contingent grant of the College is only Rs 1400 per annum, it

Distt Treasury permitted to
draw ~~the~~ Rs 3,500 in excess
of the grant without Govt Sanction
Perhaps the Treasury officer's
duty is only to see whether
the bills are properly Sequed
and pass the amount (whatever
it may be) as the Drawing officer
is Responsible for overdrawl.
But in Cases of forgery Similar
to the one now in hand, if the
money is paid from the Treasury
it will be lost to Govt, as the
Comptroller officer who is Re-
sponsible for overdrawl would
disclaim all Responsibility in
the matter as the ~~bills~~ amounts
were drawn on forged bills with-
out his knowledge It is there-
fore necessary to provide ~~that~~
against overdrawl from the
Treasury.

Gen'l Remarks of the Comptroller

The Comptroller States that he is assured by the Officer in charge of the outside audit Dep't, that there are maintained in the College, Sufficient number of account books to have all possible checks and that defalcations were in every case, due to forgeries. He suggests for the consideration of Govt, that Heads of Depts May be requested every year to verify their figures with those on the Comptroller's office books and Reconcile the differences if any, So as to minimise Such defalcations.

Gen'l Remarks cont'd

The possibi Success in an Crime must the absolute proper System Comptroller's monthly rea College with The auditors College has ac of Records and these are all c as any money by the Princi The writer wo to open the the keys in h no chance of Nurse when cipal's succes driven to rea by means of

ks of the Prin-

lity of the writer's
ch a career of
be ascribed to
want of any
of checks, by the
Dept, on the
ings of the
the Treasury.
eport shows that the
abundant supply
checks and that
ity correct do not
actually received
l is concerned.
never once allowed
them safe or have
keeping. He had
chief been a
reached the Prin-
he was therefore
his frauds
forgery

Office Notes Borders
1, 2

G R. 12]
General and Revenue Secretariat

File No 158 of 1906

1-B

Serial No.

Central College Bangalore

Confidential & urgent 5th 1906

Ed 158-06

To The Secretary
Government of Mysore
Jenal & Revenue Departments

Sir,

I have the honour to inform the Government that my College Clerk (D Narayana Murty) was discovered by me on Saturday last (3rd inst) as having been guilty of embezzlement of Government money in connexion with the College Scholarship Grants for the last ten months at least, that he has confessed to having been guilty and that he personally confessed to me yesterday

in presence of an Inspector of Police
~~accepted~~ and he had done this and
other embezzlements (of which I
am not yet aware) by forging
my signature and that he
had been doing it for some
years back.

In these circumstances I
have the honor to request that
an Expert from the Comptroller's
Office may be at once deputed
to examine into the par-
ticulars & amount of the
defalcations by a comparison
of our College Account Books
with the Comptroller's Vouchers &

G R-8 12]
General and Revenue Secretariat

File No 158 of 1906

1-B

Serial No.

J

Of course Sarayanachetty-
lai, by my representation to the
District Magistrate Mr W.A.
Sparkes been placed in
Police custody

I have the honour
to be Sir,
Your obedient servant
S. Cook
Principal
Central College Bangalore

5/11/06

Read Letter dated 5 Nov 06 from the Principal, Central College, re defalcations of the College clerk.

No 2643-4
Fin 158-06-2
8/11/06

Order

The Comptroller is requested to depute at once a competent official from his office to audit the accounts of the Bangalore Central College and to submit a report of the result to Govt at an early date. A copy of the report should also be furnished to the Principal of the College to enable him to submit his remarks on the matter.

5/11/06

To The Comptroller, Mysore
The Principal, Central College, Bangalore, with reference to the Comptroller's letter dated 5 Nov 06

with a view to ascertaining the extent of the defalcations said to have been committed

Comptd Nov 14.11.06

D 1715

4276 [can file]

O A 37

IV 1207 VC 15

Office of the Comptroller, Mysore Government,

Dated Bangalore, the 31st January 1907

From

The Comptroller,

Mysore Government

Rd 15-8-07

sl 3

To

K S Chandrasekhara Iyer, Esq , B A B L ,

Secretary to the Government of Mysore,

General and Revenue Departments

Sir

With reference to Government Order No 3643-4Fdn 150-06-2 of the 6th November 1906, asking me to depute a competent auditor to audit the accounts of the Central College, Bangalore, with a view to ascertain the extent of the defalcations, I have the honour to report that Mr C Raghunatha Rao, the senior auditor of the Outside Audit Department, was deputed for the work As the work was a laborious one and as its early completion was very necessary in view of the impending trial of the College Writer, the second auditor also was deputed for a time to assist Mr Raghunatha Rao The work was completed on 24th December 1906 and it was done under the supervision of Mr Srinivasachar, the officer in charge of the Outside Audit Department

2 I now submit for the information of Government the enclosed report which embodies the result of the audit, and I have sent a copy of the report to the principal of the Central College to enable him to submit his remarks in the matter

3 It will be observed from this report that the total loss which Government has sustained by the defalcations amounts to Rs 8176 and that this amount is made up of the following items -

School fees	Rs 583-8-0
Contingent amounts	Rs 135-12-0
Scholarship --do--	Rs 657-0-0
Laboratory do	Rs 5900-0-0
Geological do	Rs 900-0-0
Prizes and Books do	Rs 700-0-0
Total ..	8176-4-0

4 School fees – The manner in which the defalcations under this head was committed is given in sufficient detail in paras 14 and 15 of the Report Apparently the writer was allowed at times to collect the fees and these collections were purposely omitted by him to be noted in the attendance Registers, till after the monthly abstracts were made and the fee accounts were checked and passed by the Principal The subsequent notes of such recoveries by the writer in the Registers are apparently with a view to prevent the professors or the Assistants in charge of the classes, when collecting the fees next month, from demanding from the students concerned, the arrear fee already collected by the writer A demand for an amount already paid would certainly result in complaints against the writer and such complaints would lead to an enquiry The writer appears to have been confident that the attendance registers of a month, after the fees therein noted as recovered, were once been checked and passed by the Principal, would not again be checked by him The responsibility for the realization of the fees of a class should rest with one officer and it was not right to have entrusted the work to the college writer, as well as to the Professors and Assistants Every month a statement of the school fees brought to credit in the Treasury accounts is sent by this office to the Inspector General of Education, for comparison with the departmental returns claiming credit for amounts remitted to the treasury It is not known if wrong returns of fees were sent by the writer to the Inspector General of Education, otherwise a comparison of the two sets of accounts should have discovered the fraud

5 Contingent amounts – In this case, the practice of the writer appears to have been to draw from the Treasury in the earlier months of the year, not the amounts actually required for expenditure for which the original bills were prepared and signed by the Principal, but to draw on forged bills sums very much in excess of requirements and to refund in later months the amounts so drawn in excess so that the total grant for the year might not be exceeded There is however an

unrefunded excess of Rs 36-9-0 in 1905-06 and another of Rs 100-12-0 in September 1906 or in all Rs 135-12-0 Probably the writer would have refunded the greater part of this amount if he had been left undisturbed

6 Scholarships - The net excess drawn and not accounted for under scholarships is Rs 677 exclusive of the amount of Rs 30/- paid to a student whose scholarship has not yet been drawn from the Treasury, or Rs 657 inclusive of this amount In this case also the writer appears to have substituted for genuine bills after they were signed by the Principal forged ones for larger amounts and drawn these accounts from the Treasury Of the total Rs 177 drawn between October 1903 and January 1906(Please see statement C) and Rs 300 out of Rs 400 drawn from February to November 1906, were ~~written~~ for the sanctioned scale and that they were drawn in excess of requirements, could not be found out by this office The monthly sale of scholarships from January 1906 being Rs 192/- the claim for Rs 30/- ,in addition, was in excess and its admission in audit unwarranted Under Government Order No 1181-3/Ed (12-05)-4 dated 31st July 1905 which made the Shimoga District scholarships tenable from January 1905 and which provided Rs 250/- for meeting the charges from January to May 1905, all the six scholarships attached to the Central College were claimed for the months concerned and they were admitted The claim for another six scholarships preferred from January 1906 appears to have been admitted under the impression that the six scholarships allowed in 1905 had to be continued to the students during their F A course of two years and that from 1906 the first and second year students had both to get their scholarships

7 Laboratory, Geological and Prizes and Books - The amounts drawn under these items are the largest of all, more especially that under Laboratory These also appear to have been drawn on forged bills No correspondence is forth coming in the College as regards these additional grants and the applications for them made to Government in the

Report on the audit of the accou
of the Central College, Bangalore

---- --- ---------

1 This audit was undertaken agree-
abl to Government Proceedings No
3643-4/Edn 155-06-2 dated 6th November
1906

2 The accounts of the College do not appear to have ever been audited before As the Government order did not mention the period the accounts of which were to be audited and as an audit of the accounts for an indefinite period was deemed necessary, it was ascertained of the Principal of the Central College that the object of the audit would be well served if the accounts of the last 5 years were audited Accordingly this audit covers a period of 5 years commencing from 1st January 1902

3 The work was commenced on the 7th November '06 and completed on the 24th December '06

4 The following are the books examined

(a) Book of daily receipts & payments (Cash Book)
(b) Monthly Contingent Register
(c) Laboratory Grant account
(d) Library & Prize book account
(e) Register of Scholarships
(f) Acquittance Roll
(g) Class Attendance Registers
(h) Fee Receipt Book
(i) Treasury Remittance Book
(j) Statement of fees collected and paid into the Treasuries (Book form)

5 Book of daily receipts & payments

This book is said to be the primary record of the College transactions and is written up by the College Writer It is not a bobk prescribed by the Civil Account Code but it is said to be maintained by the Principal for his own information The book is examined daily by him and it is stated that the money is always kept by him in iron safes

6 The book is not balanced monthly or at any other fixed period

7 The usual items of credits in this Cash Book are the fees realized from students and the moneys drawn from the Treasury towards the several grants of the College The debits are school fees remitted to the Treasury and the payments made against the grants

8 The peculiarit of this Cash Bool is that it records not onl the receipts & payments by the Principal, but also the moneys handed over b the Principal to the College Writer and those b the writer to the Principal, For example, the Principal gives to the College writer a certain amount for payment to the Contractor or for remittance to Treasury and the writer pays it to the party or remits it to the Treasury The payment made by the Principal is first shown in the Cash Book on the debit side, and the receipt by the writer is credited on the receipt side in the Cash Book and then the payment made to

to the Contractor is shewn as a debit a second time This system leads to the assumption that the College Writer and the Principal are two different persons responsible for the money transactions of the College, though only one Cash Book is maintained But the fact is that all receipts and payments by the College Writer are in fact for the Principal and as such the system of recording in the Cash Book the writers transactions is meaningless and unnecessary In its present state the Cash Book is very confusing

9 The other Books maintained are all subsidiary to the Cash Book and give full particulars These books were checked in detail with reference to the figures of the Comptroller's books and also with reference to the Cash Book mentioned above The discrepancies noticed are shewn in the statements attached They are also dealt with in the following paragraphs to indicate the manner in which the defalcations have been committed It may here be mentioned that the College books and records are all quite correct, so far as the transactions recorded thereon are concerned, except in the matter of the College fees (Vide para 12 below) and that the discrepancies were found only when the accounts maintained in the College were compared with those of the Comptroller's Office

10 The registers maintained in the

the College for the Contingent, Laboratory, Library and Prize books and scholarship accounts show only the amounts which were authorized by the Principal and which were actually required for disbursement for the purposes for which they were drawn But it is said that before drawing the amounts from the Treasury the College Writer appears to have substituted forged bills for larger amounts and drawn the increased amounts, handing over to the Principal only, Such of the amounts for which the original bills were prepared and signed and noted in the Cash book and also in the subsidiary register

11 As regards the School fees statement A attached shows in detail the items of each month for each class in which there have been discrepancies The fees collected are in the first instance noted in the attendance Register (g) of para 5 and the collections of a month in each register are abstracted on a separate printed slip and attached to it

12 The fees are generally collected by the Professors or Assistants in charge and sometimes by the Writer also The collections made each day by the former are remitted to the Writer and the fact noted generally by such Professors or Assistants, in their own hand in a Fee Receipt Book (h) maintained for the purpose.

13

13 From the abstracts attached to the Attendance Register, the total collectio for each month of each class is given in a register called "Fees collected and paid into the Treasury" (j) Then the total collection is remitted to the Treasury and the Treasury acknowledgment obtained in a Treasury Remittance Boo (i)

14 It will be observed from this statement that in the first place there is a difference of Rs 168/- between the collections noted in the Attendance Register and those given in the abstracts attached to it and again there is a difference of Rs 415-8-0 between the latter and the Treasury Remittance Book The first of these differences is apparently due to the collections made by the Writer from individual bo s not having been noted in the Attendance Register at the time the fee is paid and consequently omitted in the abstract — prepared at the close of each month and attached to the Register Subsequentl i e after the totals for the month were made and before beginning the next months collections, the Writer appears to have noted the recoveries made by him in the previous month in the Attendance Register for that month, carefully leaving the totals of the abstract unaltered

15 The cause of the second difference in the statement is also traceable to the same cause with this difference,

difference, that in this case the abstracts have been altered by the Writer either by erasing the original figures or by pasting thin slips of paper over the original figures and entering fresh figures thereon

16 The result is a loss of Rs 583-8-4 in this item alone

Contingent grant

17 It will be seen from statement (B) that sometimes amounts are drawn from the Treasury for months together and that these amounts or portions thereof are subsequently shewn in the College Books, as if they were drawn from the Treasury in the months in which the expenses were actually incurred by the Principal During the year 1903-4 between September '03 & February '04 Rs 223-6-8 was drawn from the Treasury in excess of the requirements, but this amount was recouped in the manner stated above between March & June '04 Similarly, between July '05 & September 1906 Rs 135-12-0 was drawn in excess and this amount has not yet been made good

Scholarships

13 Under this head the excess drawn and not accounted for is Rs 657 As shewn in statements C the amounts drawn (Rs 42/-) under Mahomedan scholarships in October & December '03 & January '04 have not been accounted for Similarly the amount drawn under general scholarship has not been accounted for to the extent of Rs 135/- In these two cases

cases the amounts drawn were within the grant From February '06 the amount drawn was Rs 50/- a month in excess of the requirements, of which the overdrawal was Rs 30/- a month and the balance Rs 20/- was for scholarships sanctioned, both of which are not accounted for It was also observed from the scholarship register that a sum of Rs 20/- was paid on 11th October '06 to a student by name Desavienger for the months of June to September '06 This amount has not been drawn from the Treasury

19 Laboratory, Geological and the grants for Prizes & Books -

Statements D,F & F shew the amounts drawn from the Treasury on account of the above These amounts are not accounted for in the respective registers maintained in the College, nor is there any correspondence in the College about them There are nowever Government orders sanctioning these extra grants and these orders are quoted in the statements concerned The Principal says that he absolutely knows nothing about these additional grants and that the College letters about these must have been forgeries

20 The total defalcation amounts to Rs 8,176-4-0 as shewn below -

		Rs		
A	School Fees	583	8	0
B	Contingencies grant	135	12	0
C	Scholarships	657	0	0

D	Laboratory	5,200	0	0
F	Geological	900	0	0
F	Prizes & Books	700	0	0
		8,176	4	0

Officer in charge,
Outside Audit Department

auditor

Comparison

Month & Year	Amount drawn from H. Treasury	Amount accounted for by Collector Booth	Difference
September 1903	£60 - -	- - -	+ £60 - -
October	18 - -	- - -	+ 18 - -
January 1904	9 - -	- - -	+ 9 - -
do	45 - -	- - -	+ 45 - -
February	100 - 6 -	22 - 15 - 4	+ 77 - 6 - 8
March	- - -	14 - - -	- 14 - -
April	- - -	65 - 1 - -	- 65 - 1 -
May & June	- - -	100 - 5 - 8	- 100 - 5 - 8
October 1905	219 - 0 - 6	19 - 0 - 6	+ 200 - -
Jan - June 1906	- - -	82 - 11 - -	- 82 - 11 -
February	19 - 7 - -	61 - 8 - -	- 42 - 1 -
March	27 - - -	43 - - -	- 16 - -
April	- - -	99 - 4 -	- 99 - 4
May & June	77 - - -	61 - - -	+ 16 - -
September	147 - 2 - -	57 - 6 - -	+ 109 - 12 - -
	689 - 15 - 6	554 - 3 - 6	135 - 12 -

Scholarships

Month & Year	Amount drawn from the Treasury	Amount borne the College books	Deficit	
October 1905	42 --	21 --	21 --	All on Dr Balance.
December 05	35	21 --	14 --	Deficiency - 14
January 06	28 --	21 --	7	
September 05	257	202	55 --	Under Scholarship
October 05	222	202	20 -	deficiency
Nov 1905	222	202 --	20 --	
December 05	222	202 --	20 --	do do 18
January 06	222	202 --	20 --	
February 06	222	172	50 --	
March 06	222	172	50 --	
April 06	222	172	50 --	
May 06	222	172	50 --	
June 06	222	172	50 --	
July 06	222	172	50 --	do do
August 06	222	172	50 -	
Sept 06	222	172	50 --	
October 06	222	172	50 --	
Nov 06	222	172	50 --	
	3470 -	2793 --	677	
			20 --	of Hon Mr Pr
			657 -	deficiency 20
				deducted by
				Treasurer
				for the months of
				June to Sept 06 as 11
				Oct 06 - Mr Shaw not
				received, drawn from
				the Treasury - 657

E.

Geological

Receipts

Amounts not accounted for

July 1903 —— 300/- Govt. Pro No. 213-15 / ED 7 16-96 dated 9 July 04

July 1904 —— 300/ do —do— No. 2358-9 / ED 7 61-05-4 dated 5 Sep 05

Report 06 —— 300/- Ordinary Grant

900/.

F.

Private and Library Books

21

Account	Drawn by / on Calcutta Bank				
April 1903	——	100/-	Cash	Do	Do ₹ 213 15 / £ 15 7 16 96 £ 9/7/04
July 1904	——	100/-	—do—	—do—	2358 / £ 7 61 05 04 £ 5/9/85
August 1904	——	500/	—do—	do	do

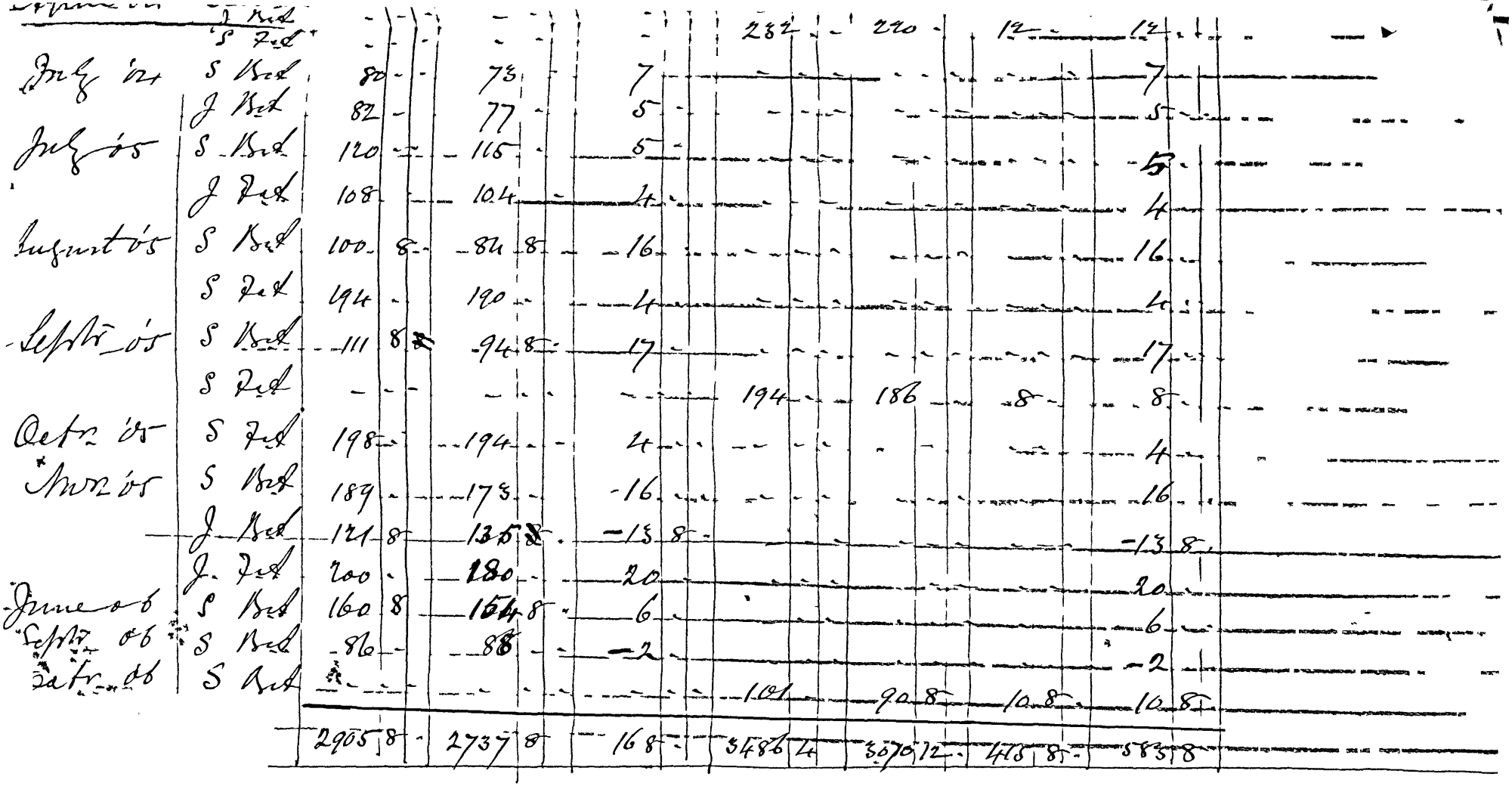
700/

D

Laboratory

	Bro Jones Treasury need not accounted for -	
1/2 [illegible] 1904 —	1000/—	Govt Pro No 2135 / 20 7 1676 dated 9 July 1904
[illegible] —	100/—	Govt Pro No 23587 / 20 6405 6 dated 5 [illegible] 05
[illegible] —	50 —	
[illegible] —	150 -	
[illegible] —	700 -	
[illegible] —	500 -	
[illegible] —	300 -	
[illegible] —	700	
[illegible] —	1000/-	Govt Pro No 13100-2 / 20 25[illegible]-05-7 dated 21 June 06
[illegible] —	700/-	

5200/-



A.

School Fees

Month & Year	Class	As per weekly attendance Register	As per abstract attached to the attendance Register	Difference	Amounts collected as per abstract attached to the attendance Register	Amounts remitted to Treasury as per Statement of fees collected & paid into Treasury	Difference	Total difference	Remarks
March 1902	S Bet	-	-	-	99 8	97	2 8	2 8	
	J Bet	-	-	-	183 4	106 4	27	27	
	S Fet	-	-	-	172	169	3	3	
Nov 02	J Bet	186	181	5				5	
July 02	S Bet	107	99 8	7 8				7 8	
"	J Bet	83	74	9				9	
October 02	S Bet	-	-	-	109	78	31	31	
"	J Bet	-	-	-	85	61	24	24	
"	S Fet	-	-	-	127 8	118 8	9	9	
	J Fet	-	-	-	139 8	129	10 8	10 8	
Nov Dec 02	S Bet	-	-	-	166 80	128	38	38	
	J Bet	138	80	58	80	64	16	74	
	S Fet	244 8	238 8	6	238 8	240	1 8	4 8	
	J Fet	240	231	9	231	213	18	27	
	VI A	-	-	-	100	96	4	4	
Jany Feb 03	S Bet	123 8	128 8	5	128 8	110	18 8	13 8	
	S Fet	-	-	-	399	334	65	65	
	J Bet	52 8	42 8	10	-	-	-	10	
March 03	S Bet	-	-	-	96 8	79 8	17	17	
	J Bet	-	-	-	122 8	62	60 8	60 8	
	S Fet	-	-	-	262	254	8	8	
	VI Form	-	-	-	102	100	2	2	
Sept 03	S Bet	-	-	-	87 8	70	17 8	17 8	
	" "				80	65	15	15	

GRS 26] Ab — Secn 101 - 06

File No

Serial No

Diary No of letter replied to _____

No 7767
Edn 15-8-06

General and Rev Secretariat
( )
the 190

to

96307

J Cook, Esq, M A
Principal, Central
College, Bangalore

Date of issue 6307

signed by [illegible]

Sir,

I am directed to Request that you will be so good as to Submit your Remarks on the auditor's Report on the defalcations by the late College writer and in particular as Regards the adjustment of the amounts thus appropriated.

I have etc

[illegible]
15/2/07
for Secretary

Date 20/2/07

[illegible]
15/2/07

Recd on 15/2/07

EBJLC1

List of enclosures,

Copied to,

Summed to,

IGCII [illegible] 1—C,

Ed 158-06
Rl 11

24

o 434 with Enc No 436A+B

D 9649

Central College, Bangalore
18th [illegible] 1907

From

J Cook Esquire, A , R S F , [illegible] ,
Principal, Central College, Bangalore

To

[illegible] S Chandrasekhara Iyer Esquire, B A B L ,
Secretary to the Govt of H H the Maharaja of Mysore,
General Revenue Departments

Sir,

With reference to your No 7767/Edn 158-06-4 dated the 6th March 1907 I have the honor to forward my remarks (duplicate copy printed for your convenience) on the Auditor's Report on the defalcations of the late College Writer I am sending a copy of the same to the Comptroller also and one to the Inspector General of Police in connection with his investigations

No 436 A,B

I have the honor to be,
Sir,
Your most obedient servant,

J. Cook

Principal

25

CENTRAL COLLEGE, BANGALORE
Dated 14th May 1907

15

No 436/a(a)

FROM

THE PRINCIPAL,

Central College Bangalore

To

K S CHANDRASEKHARA IYER Esq B A, B.L

Secretary to

The Government of H H The Maharajah of Mysore

General & Revenue Departments

SIR

I have the honor to submit the following remarks on the Report of t Audit of the accounts of the Central College for the past five years received fr the Comptroller with his No 4269/O A 38, dated 30th January 1907

The Audit had to be done at the season of the year when I am fully oc pied with the Annual Examinations of the College and the Matriculation and F Examinations of the University I had therefore little time to spare for assist the Auditor with explanations This is probably the reason why he does not appear to have apprehended the whole object of what he calls my *Cash Book* —but which is not in any sense the same as what is ordinarily called by that name He says in para 5 This Book is said to be the primary record of the College transactions and as written up by the College Writer Now I distinctly informed him at the very start of his Audit, that it was not a *primary record* but a *final record* for each day in which an abstract was entered by the Writer at the end of the day to show all money that had passed through his hands during that day—the separate details having been previously entered by him in the separate cash books for each class of trans action—whether Fees received Scholarships paid Salaries paid &c &c It shows on the left side an abstract of all sums received by him *from whatever source*, and on the right his disposal of the same He may have received from the various Masters certain amounts of Fees collected by them and individually receipted by them in the several Class Registers the whole sum paid by each to the Writer being entered by them personally in the Fee Collection Book then at the end of the day the Writer would enter in this Abstract Book of Receipts and Disbursements the total of these receipts from the several Masters and on the opposite side the total sum as handed by him (the Writer) to me to be placed in the College Safe and this was acknowledged by me in the Fee Receipt Book first, and finally in this book

Or again, he might get from me a lump sum of, say, Rs 100 to pay a number of petty Scholarships during the day to different students in different classes—a notice having been sent by me to the different classes that Scholarships were to be paid by the Writer that day—and at the end of the day he might have paid away only Rs 80 He would therefore enter in this book
on the left side Received from the Principal to pay Scholarships Rs 100
and on the right side

Paid Scholarships—Rs 80
Returned to Principal—Rs 20

The students had signed individually in a separate Scholarship Book as they were paid by the Writer and this book was checked by me several times a month as a rule

Nothing could be simpler nothing could be safer or more useful to me as a check on the accuracy and the honesty of the Clerk It was devised by me a good many years ago as the outcome of my experience and as a necessity in consequence of the growth of the College and the multiplication of different kinds of income and expenditure Its use has been distinctly proved in connexion with the Writer s defalcations

For example by this book he convicted himself of having paid to me monthly in 1906 only Rs 208/ for Scholarships when the Treasury books showed he had drawn Rs 258/—the method employed having been the substitution of forged bills for those I had actually signed

This book proved also that none of the sums—which he had realised by means of forged letters to the Government and to the Comptroller (as shown in my No 321 A dated 12th/21st March 1907 to the General and Revenue Secretary and my No 413 dated 19th April/2nd May 1907 to the Comptroller) and by means of forged bills to the District Treasury as shown in Court and by the Audit—had ever been paid by him to me

The Auditor says in para 6 that this Cash Book as he calls it was not balanced monthly or at any fixed period Why it was balanced *daily* and had to tally with the cash handed to me by the Writer at the end of the day to be put by my own hands in the College Safe

The Auditor s Statement in para 9 that the other Books of the College are all *subsidiary* to the Cash Book is therefore quite misleading and due to some fixed idea that he seems to have taken up in spite of my explanation to him

The Auditor spent a great deal of time in checking Fee Collections as entered in the Class Attendance Registers and in comparing the totals as they appear now with the totals as sent to the Treasury and found on the whole a deficiency of Rs 583—8—0 Had the Auditor compared the Monthly Abstract Statement of Fees collected and paid in to the Treasury—which is forwarded regularly over my signature to the Inspector General of Education in a Form like the specimen attached to this letter and which is a duplicate of that kept by me in a Bound Book of

similar Forms, he would have found that there was no discrepancy between the actual Monthly Payments of Fees to me as shown by the Fee Collection Book the Monthly Abstract Statements submitted to the Inspector General of Education and the Monthly Remittances to the Treasury

This Monthly Abstract is a summary of the separate Abstracts filled up by Class masters on printed slips (specimen attached) which are pasted into the Attend ance Registers at the end of each month The Statement of Fees as given by each master on this Form is checked by me with an analysis of the payments entered by each master during the month in the Fee Collection Book and any discrepancy is referred to the master for rectification This method of checking the Fee collections makes it absolutely impossible for the Writer to misappropriate any Fees collected by the masters and given by them to him for transmission to me

The Writer found an opportunity however for dishonesty in the case of the B A classes especially the Senior B A class because these classes divide up into sections for the different Optional Branches and Languages and there is no one professor who has all the students under his control The majority attend English and each of the English Professors is nominally in charge of the Fee payments in each of the B A classes But students who did not attend English were allowed to pay their Fees to the Writer who had orders to enter in the Fee Collection Book the name of the Class and the total sum received by him for this Class on any day just as a master would do He should also enter his initials with date of payment opposite the name of the student in the Class Register If however as would often happen the Class Register was not with the Writer when the student went to pay him, the Writer would simply promise to the student that he would enter it afterwards

The dishonesty which he practised was to withhold certain Fees from being receipted in the Class Register and also of course from entry in the Fee Collection Book At the beginning of the new month I would check and sign all the Abstract slips in each class Register and also on the Register itself Then after checking each of these with the entry in the general Abstract Form and the sum total with the Treasury Remittance Book I would sign two of these general Abstract Forms— one in the bound Book and the other for transmission to the Inspector General of Education Some days after this and before the time for collection of next month s Fees the Writer would post up the payments of the previous month which he had withheld and of course the abstract in the class Register would no longer agree with the total of all the collections now entered for the month in the Register

This acute fraud was only detected by the Auditor after a deal of trouble We had many changes of English Professor after the death of Mr Leonard and consequently many changes of control of the B A class Registers and this gave the Writer better opportunity of escaping detection If a student looked at the Register to see whether he had been marked *paid* by the Writer, he would never dream of

adding up all the payments for the month of course and the class master or professor seeing that I had signed his Abstract for the previous month would not dream of adding the whole month's collections over again Thus he succeeded in deceiving every body all round I may add that several students have informed me since the Writer's dishonesty was discovered that they had frequently found fault with him for not entering their payments in the Class Register for days after they had paid him, but he seems to have been so plausible with his explanations and excuses as to disarm all suspicion and never once did any of them report anything suspicious to me From the above explanation it will be seen that no blame for the Writer's theft of Fees can be ascribed to the Principal or the Staff when the system of collecting Fees was provided with a sufficiency—in fact with an abnormal number—of checks against inaccuracy No system could be proof against the possibility of such ingenious dishonesty on the part of the Writer

The defalcation of Rs 135—12—0 in connexion with the Contingent Grant of 1906—7 discovered by the Auditor seems to have been effected by the Writer substituting for the Abstract Contingent Bills which I actually signed other Bills over a forged signature of my name and no doubt he intended to refund this month by month as he had done according to the Auditor's discovery on a previous occasion The Auditor does not state in his Report whether he compared the Monthly Detailed Statement of Contingent charges in the College Book with the duplicate statement furnished monthly to the Inspector General of Education It is very curious if the Writer sent a correct copy of the details as given in the College Book to the Inspector General of Education but another substituted and forged copy to the Comptroller He must have known that they were never checked against each other—which is more than I knew No one could be more precise with the keeping of the Contingent Accounts than I have always been and it was only possible that he could have cheated with these in the manner that he is proved to have done by the fact that there was no annual audit or other method of checking the monthly drawings But having found that his forged signatures were so readily accepted as genuine he seems to have gained audacity to extend the application of this method more and more widely

The defalcation in the matter of Scholarships is given by the Auditor as Rs 607 in all It was in connexion with these that I discovered the Writer's frauds for 1906—7 He had substituted and forged my signature to other Scholarship Bills exceeding by Rs 50 the amount on the Bills I had actually signed He did this by inserting not 1 Shimoga Scholarship Rs 5 for each of the Senior F A and Junior F A Classes but 6 of each at Rs 5 and thus drew Rs 25 more for each of these Classes than was given on the Bill which I actually signed He managed to deceive the Treasury as to this I suppose by a reference to or at any rate by the existence of a special G O No 11 691—3/Ed 243/04 dated 21st June 1905 where by *a maximum* of 6 Shimoga Scholarships of Rs 5 had been alloted to students Matriculating from Shimoga High School and joining the Central College F A Classes after the abolition of Shimoga College Department

This fraud on the Treasury was made possible by the following circumstances —

(1) The amount sanctioned from Government Scholarships differs every year—as it depends on the number passing the University Examinations (Matriculation and F A) in the First Class and the number of Special Scholarships granted to Mahomedans or Polygars or Palace dependents naturally varies from year to year

(2) In the beginning of the year I send in Scholarship Bills for only the Senior B A and Senior F A Classes—because these continue the same as for as the Junior B A and Junior F A of the previous year

(3) After the University Pass Lists are published it takes some time before the Government can pass orders sanctioning the Special Scholarships for the Junior B A and Junior F A Classes and I have to send a supplementary Bill for these classes perhaps near the end of March or even the beginning of April Even then orders may not have been passed as to the Mahomedan Polygar or other Special Scholarships for the year and another supplementary Scholarship Bill will have to be sent when these are sanctioned [For example the Order about Mahomedan Scholarships was received this year on 23rd April two days after the College had closed for the hot weather recess and they will therefore have to be drawn after College re opens at the beginning of June] This irregularity in the amounts of the drawings for Scholarships from month to month would make it all the more difficult for the Treasury Officials to detect whether the monthly drawings are in accord with the total amount intimated to them as sanctioned for the year which it appears is all that the District Treasury knows Besides the Scholarships are sanctioned for the Calendar year and not for the Official year and it is impossible to budget exactly for the Official year what is to be drawn for Scholarships when the amount for the January to June half of that year is uncertain I do not therefore consider that any blame can be assigned to the Treasury in connexion with the Scholarship frauds when they never suspected the genuineness of the signature of my name

The defalcations discussed above amount to Rs 1376—4—0 But by far the largest amounts were those obtained by the Writer (i) addressing the Government in the name of the Principal over forged signatures of my name and obtaining special sanction to no less than Rs 5200 for mythical Laboratory Apparatus and Furniture and drawing by means of forged bills this amount at different times *viz* Rs 1000 in April 04 (Rs 100+Rs 50) in Sept 04 (Rs 150+700) in Oct 04 Rs 500 in Jan 05 Rs 300 in March 05 Rs 700 in April 05 Rs 1000 in March 06 and Rs 700 in June 1906 (ii) Drawing by means of forged bills the Geological Grant forExcursions Rs 500 in July 03 July 04 and August 06—a season of the year when the excursion never took place as it has always been undertaken during the hot weather vacation at the end of April and the Grant in each of those years had been already drawn by me in March or April (iii) Drawing, by means of forged bills Prize Grants for Rs 100 (April 03) Rs 100 (July 04), and Rs 500 (Aug 04)—

on what reason or ground I have no idea, as I do not recollect to have seen in Court any of these bills or the letters about them

The Auditor found no reference to any of the mythical @ furniture or apparatus in the College Books though he found details of the expenditure of every anna of Government money ever drawn by me on this account also copies of every invoice received with apparatus from Europe—the originals having been most regularly forwarded with the Detailed Bills to the Comptroller It was perhaps considered unnecessary by the Auditor to enter into any discussion of the methods by which these—the most extensive frauds of all—were effected as they were obviously in agreement with what the Writer had spontaneously confessed to the authorities when once he had been detected with the Scholarship frauds The Auditor might however have furnished the exact dates on which the different sums were drawn and whether the sums were cashed in Notes or in Silver

The possibility of the Writer s success in such a career of crime must be ascribed to the absolute want of any proper system of checks by the Comptroller s Department on the monthly dealings of the College with the Treasury The Auditor s report shows that the College has an abundant supply of records and checks and that these are all quite correct so far as any money actually received by me is concerned The Writer was never once allowed to open the College Safe or have the keys in his keeping He had no chance of touching even a rupee once it reached my hands and he was driven therefore to practise his extensive frauds outside the College by that basest of all methods—forgery

In conclusion I must express my appreciation of the very great patience and labour which the Auditor expended in connexion with the examination of the College Records

I have the honor to be

Sir,

Your most obedient Servant,

Principal

Central College Bangalore

31

SENIOR F A CLASS

ABSTRACT OF ATTENDANCE REGISTER FOR THE MONTH OF

On Roll	A a e Da ly Attend	Hold g Scl lar sh ps	Free	Half Free	Full Paying	Fee	Amo t Collected		Amount Due		REMARKS
							Rs	As	Rs	As	

Date 190 *S gnature of Maste*

Statement of Fees collected and paid into H H the Maharaja s Treasury during the month of 190

Name of Class	No of Pupils on Roll	Average daily Attendance	Rate of Fee		Amount of Fees collected		Amount of payment into Treasury		Date of payment into Treasury	REMARKS
College Department			Rs	As	Rs	As	Rs	As		
Senior B A Class — Language										
Senior B A Class — 2nd Language										
Senior B A Class — Science										
Senior B A Class — Total										
Junior B A Class — Language										
Junior B A Class — 2nd Language										
Junior B A Class — Science										
Junior B A Class — Total										
Senior F A Class										
Junior F A Class										
High School or Upper Secondary Dept										
VII Form										
VI Form										
IV Form										
Entrance Fees										
Total										

Principal

IV 1/[illegible] Ed 158-06 Serial 12

-D 9977

Central College, Bangalore
30th May 1907

o 444 with FN 278

From

J Cook Esquire, A , F R S E , F I U ,
Principal, Central College, Bangalore

To

K S Chandrasekhara Iyer Esquire B A B L ,
Secretary to the Govt of H H the Maharaja of Mysore,
General Revenue Departments

Sir,

I have the honor to forward for the information of the Government, and in connection with my former letters re the defalcations of the late Writer, copy of the special Report of Police Inspector Mr M Rama Rao, B A B L , forwarded to me by the Inspector General of Police, with a note on the Report added by the Inspector General It throws light on the methods employed by the late Writer in carrying out his frauds and also it clears the clerks in other offices from all suspicion

I have the honor to be,
Sir,
Your most obedient servant,

J. Cook

Principal

Report of Police Inspector r [illegible] Rama Rao, P A [illegible]

As ordered the undersigned has examined the records in the Secretariat and the Comptroller's Office and has checked the tappal books and Despatch Registers with a view to find out the accomplice or accomplices, if any, who helped Mr Brain Hurt, ex-writer in the Central College, in taking away with such a large sum

2 The total amount misappropriated as per auditor's report is Rs 8176-4-0 and is distributed as follows -

School Fees	Rs	583-4-0
Contingencies	Rs	135-12-0
Scholarships	Rs	657-0-0
Laboratory	Rs	5200-0-0
Geological	Rs	900-0-0
Prizes and Books	Rs	700-0-0
Total	Rs	8176-4-0

Of these items the most important is the Laboratory Grant- both from the largeness of the amount as well as the complexity of correspondence carried on by the ex-writer before he could successfully misappropriate the sum The item under this head viz Rs 5200/- consists of two Grants

(i) Rs 3500 for purchase of improved Physical apparatus(vide G P No 2358-9/Ed 64-05-4 dated 5th september1905)

(ii)• Rs 1700 for providing 50 seats in the Practical Chemistry Hall and for other furniture (vide G P No 13001-2/251-05-7 dated 21st June 06)

3 In both cases the Secretariat and the Comptroller's Office took objection to the procedure apparently adopted by Mr Cook and it was only after receiving the explanations in a humble strain, supposed to be from Mr Cook, that the Government were pleased to sanction the amounts The files clearly prove that there could not have been an accomplice in either the Secretariat or the Comptroller's Office

Note - Not a scrap of paper relating to either of these amounts

case to the notice of Mr Cook till after the arrest of the writer, and the whole correspondence was managed solely by the writer -

To take the first case of Rs 3500

4 The writer using the name of Mr Cook wrote in his letter to Government(No 103 dated the 23rd December 1904- asking for an additional grant of Rs 2500/- for the purchase of some improved apparatus for scientific experiments offered as a special case by a London firm his file was sent unofficially to the Comptroller who remarked that the Inspector General of Education could probably spare the necessary funds from the savings of the Shimoga College (18th Jan 05) the file was then forwarded with his opinion to the Inspector General of Education who stated that no amount could be spared as the whole of the savings effected by the reduction of the Shimoga College was wanted for the revision of the Inspectorate(27th January 05) The Government- the Dewan agreeing with the first Councillor -thereupon ordered that the apparatus might be purchased in 05-06 and that the necessary budget provision should be made (Govt Pro 6956-8 dated 14th February1905)

5 The Government were at this time unaware that an amount had been drawn from the Treasury towards this amount as the letter from Mr Cook(?) written in December was silent on the point but before applying for the Grant, Narain had drawn from the Treasury amounts

July 04	400	as per margin every month on
Aug 04	500	Abstract Contingent bills from the
Sept	100	Abstract Contingent Bills District
Oct	850	Treasurer and in each of these
Total Rs	1900	bills he forged the signature of

Mr Cook and also affixed the initials of Mr Cook to the certificate that detailed bills had been sent to the Comptroller upto end of last month Narain had thus drawn upto December Rs 1900/- and had not furnished any detailed bills to the Comptroller's Office On 16th December 04, the Comptroller wrote asking for the submission of detailed bills for sums drawn from July to October 1904 viz Rs 1900

6 No reply to this letter having been received, a reminder was

issued on 28th Februar 05 On 13th arch a repl was received above the forged signature of r Cook sa ing that the irregularity had occurred much against his wish and that the detailed bills would be sent as soon as they were ready On 27th arch 1905 notice was given by the Comptroller's Office that the budget grant had been exceeded b Rs 1907-9-3 upto February nd that a reappropri tion should be proposed (audit slip o 1) Narain wrote in reply that Government had decided that the purchase of apparatus should be m de in 05-06 nd that he would write to Government,,to s nction the expenditure in 04-05 He lso s id that he was writing to Government to increase the grant to Rs 2800/-(This was the first time the Comptroller bec me w re that the purchase of apparatus h d been going on since July 04 but the Comptroller aw ited Government Orders

7 o orders h ving b en received in April nd the detailed bills not being furnished, r Basu wrote a vigorous letter on 3rd ay point -ing out the serious irregulari y in regard o the signing of incorrect certific tes on bstract bills nd the del y in rendering accounts and stated that unles ccounts were rendered quickly or excess refunded,it would be his painful duty to enforce submission by such unusual measures s the stoppage of cash payments on abstract bills (o 6336/957 dated rd m y 1905) A forged repl was received on 6th may that Government had ap in been addressed nd it was pointed out that r Cook had been ver much troubled b the Comptroller's Office regarding the adjust ent of accounts

8 The Comptroller stopped payments on r Cook's abstract Contingent Bills except on preaudit on 29th a 1905 In repl r Cook (Narain) stated that the irregularity had occurred much against his wish and (ised early adjustment of accounts before the close of the ear (No 322 dated 9th June 05) A reminder was issued to r Cook on 5th Jul 1905 On 10th Jul Forged reply was received stating that the matter would be djusted before the end of July(No 13 dated 7th July 05) On 22nd Jul arain (?) forwarded vouchers for Rs 3500/- paid in the purchase of apparatus nd sked that the amount ma be adjust-

as follows -

2500/- sanctioned by Government on 14th Feb 05

1000/- from the Grant for 05-06 (letter No 30 dated 22nd July 05)

9 The Comptroller refused, stating that the expenditure of one year could not be met out of the grant for the next year, and that specific sanction of Government should be obtained for the expenditure incurred in 04-05

10 In bringing these irregularities to the notice of Government, the Comptroller wrote as follows -

"It seems to me remarkable that an officer of the position and "attainments of Mr Cook should have to be reminded of such flagrant breach of financial rules I suspect that Mr Cook is probably very busy "with his own educational work and that some unscrupulous subordinate must have landed him in these irregularities

"There is one peculiarity about the vouchers now sent to me "They are not receipts by any firm in England from which Mr Cook received the apparatus All the receipts are signed by Mr Jones of Madras- probably a Professor in the Madras Presidency College and the articles are described as improved apparatus for experiments in "different subjects "

11 The Comptroller suggests that Government before sanctioning the grant, should ascertain the names of the apparatus and other details and have an examination made by an expert of the apparatus purchased and their prices as compared with market prices, and also have the stock examined to see that the purchases are real additions to the stock

He adds I have too high a respect for Mr Cook to think that "anything wrong could have taken place with his knowledge X X X and "I shall be very glad to know that there is really nothing wrong and that my suspicions are groundless "

12 On this note Government called for the explanation of Mr Cook pointing out the grave irregularities that had been allowed to occur and stating that the Officer unauthorisedly incurring expenditure would be held personally liable (G P No 1732-3/64-05-2 dated 18 8 05)

this letter never reached the hands of r Cook, arain who inter-
cepted it wrote in repl that the irregularit occasioned had
occured owing to a past arrangement he entered into with Professor
Jones of the Presidenc College that he never would again enter into
a similar transaction that the apparatus was real addition to the
stock and as great progress had been made in discoveries in Ph sics
increased expenditure was necessar and pra ed the Government would
s nction the amount as a special case(No 61 D/23 aug) The file w s
submitted to the Dewan through the first Councillor with a draft b
the Secretar pointing out the irregularit and stating that r Cooks
explanations was unsatisfactor and sanctioning the amount but the
first Councillor remarked After all that r Cook has said is it
"right that we should again observe that his explanation is
unsatisfactory o? I would rather not make any such observation " The
Dewan agreeing with this the amount was sanctioned as a speci l c se
"in view of the explanations furnished and assurances given b the
Principal"

13 The other item viz Rs 1700 was sanctioned after an equally pro-
longed correspondence When the file was sent to the Comptroller for
opinion r Basu again raised the warning " I have alwa s been under
"the impression that r Cook is completel in the hands of some of
his subordinates nd as I reported fully last year there is some-
thing wrongin the state of Denmark (note 22 May 06) After renewed
correspondence the amount was sanctioned in C P o 13001-2/251)05-7
dated 21st June 1906 and it is characterstic of the boldness of arain
that he wrote a D O to the Comptroller on the 22nd enclosing the
abstract bill for the amount for pre udit The bill was c shed the
next d (a Saturday)

14 The extent of the correspondence and the number of hands through
which it passed precludes the possibilit of collusion on the part of
any clerk in either the Secretariat or the Comptroller's

15 As to the procedure adopted b Narain Murty in intercepting the
letters, the tapnal books in the Secretariat show th t most

of the covers were received personall b/ arain and it is stated by all the peons that he was alwa s in the College- mornings evenings and holid ys and h d a separate ke, of his room with which he would let himself in at any time This anxiety to be alwa s present in the College, which was then taken as a proof of his zeal and earnestness is now explained b/ the r cking anxiety he must have been in as one letter miscarrying would have blown up his whole plot It ma be ded that even when the other clerk or peons received the letters during his short absences, it was alwa s the custon to hand them over to him for sub mission to the Principal

1 Mr Cook alwa s opened the tapp l himself and the clerk had no authorit/ to open an cover The process adopted b/ the writer to intercept the letters is thus expl ined b him -

ost of the covers fro n the ecretari t are made of thin white Bad mi paper and the t ped letter within can easil be read if the cover is held up against the light

2 In cases in which the accidental thickness of the cover prevented his reading through, he would open the cover and if he found it w s a cover which had to go to the Principal, he would put it into a new cover and write the subscription in a feigned hand and close the cover and send it in

arain could write in a feigned h nd so s to deceive anybod/ In a letter to the Comptroller, after writing the whole doc et in his own hand, he has a few words in a feig ed hand as if r Cool had added the words before signing The difference is marked and nobod/ can suspect the two were written b/ the same man (No 244 dated 15th Dec 1905)

17 The number of covers received in the College fro n the ecretary and the Comptroller re together onl 121 in 30 onths and arain had to ex mine one cover in a week and had not very he avy work in intercepting the covers

Fro n Comptroller	
04-05	13
05-06	15
Jul 05-to Dec 06	15
	43
From Secretary	
04-05	25
05-06	41
July06 to Dec 06	12
	78
Total	121

18 The letters written by Narain in the name of r Cook seem to have been mostly written in his house and a number of docket and le ter Forms were found in his house after his arrest

19 Of the numerous letters written b nam to the Comptroller only two are typed

1 Letter No 13 dated 7th July 05 but received on the 10th Jul in the Comptroller's Office

ote - 7th July 1905 was a rida If the letter had been t ped that day it would have reached the Comptroller's at least on the 8th Satur -da It was prob bly t ped on the 9th Sunda as the writer would then be sure of not being disturbed and this explains wh it reached the Comptroller's on the 10th

2 D O dated 21st April 06, received in the Comptrollers Office probabl o the 23rd, the da fter Mr Cook had left for Ce lon The letter professes to h ve been left b r Cook to be sent to the Comptroller

20 The wri er was probably afraid to t pe in the College as even some of the peons know English Narain would naturall think that a typed letter would look more genuine and plausible and would not have foregone this auxiliar but for the fear of detection ost of his letters must h ve been written at home

21 In drawing money from he reasur Narain always preferred the illiterate peons and requested to send part of the amount in notes so as to en ble him to carry the same away easily

22 Narain seems to have spent his mone in small sums in several places so as not to excite suspicion, most of the expenditure being for personal luxur An idea of his extravag nt habits will be obtain -ed when it is seen that his personal dress c realised over Rs 700/- in public auction and the amount misappropriated spread over 5 ears gives only Rs 100/- a month which was certainl less than what he lavished on himself Narain seems to have taken the precaution of never spending too much mone at the same place and though everyone who saw him observed that he was extravagant, none could suspect the largeness of the amount he spent on the whole or the way the amount

amount was obtained

23 In conclusion the undersigned humbly submits that an examination of records proves that every item was sanctioned by Government after full consideration, and that there was no room for any clerk to abet the misdeeds of the forger

Signed T Rama Rao

Police Inspector

T R True Copy

N°278

Principal
Central College, Bangalore

30 MAY 1907

Note by the Inspector General of Police on the Report of the Police Inspector Mr. Rama Rao, B A B T -

—o—

Viewed in the light of subsequent events, it seems almost incredible, that Government should not have acted on the Comptroller's suggestion that a stock taking of apparatus should be made

If even the open file had been sent on to Mr Cook in the original, the fraud was bound to have come to light

I can of course understand that Government wished to save Mr Cook from any imputation of unfairness, and to treat him with great kindness and consideration

But the whole procedure adopted by the forger Narain appears to have been so absolutely foreign to Mr Cook's ordinary way of doing business, -that it seems extraordinary that no suspicion of this gigantic clever fraud should have been entertained-and this too after the Comptroller's remark " that some unscrupulous subordinate must have lauded him (Mr Cook) in these irregularities "

The fact is, the fraud was so bold, and was carried out with such intelligence and courage, that one can hardly blame any one for being easily hoodwinked It can of course have never entered anyone's mind— not even the Comptroller's- that the whole correspondence had been tampered with, and that every letter to the Comptroller and Government was a clean forgery!

As regards any complicity or collusion on the part of any person in the Comptroller's Office, or in the Secretariat, I concur entirely with the Inspector in thinking, that the extent of the correspondence and the number of hands through which it had to pass, precludes the faintest vestige of suspicion that the man Narain had any accomplices

The Inspector's memorandum, which is a clear and intelligent exposition of facts, makes it abundantly evident that no man is to blame in any way, in that the fraud was not detected sooner- seeing

what

what an exceptionally bold and clever scoundrel the forger Narain was.

Bangalore
16th a 1907

Signed T C Carr
Inspector General of Police

№278

True copy

Principal.
Central College, Bangalore

20 MAY 1907

G R S 28]

File No 158-06
Serial No

Diary No of letter replied to

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
( )

th 190

Date of issue

Signed by

READ— Letter dt the 5th Nov 1906 from the Principal of the Central College, Bangalore, in Re defalcations by his College Clerk D Narayana Murthi

ORDER THEREON— No

2 G O No 3643-44 Edn 158-06-2 dt the 6th Nov 1906 Requesting the Comptroller to the Govt of Mysore to depute a Competent officer

over

SUBJECT

from this office to audit the accounts of the Central College with a View to ascertaining the extent of the defalcations said to have been Committed and to furnish a Report to Govt.

3 Letter No 4276/0 A.37 of the 31st January 1907 from the Comptroller to the Govt of Mysore, Submitting with his Remarks, the auditor's Report from which it will be seen that on the whole a sum of Rs 8176-4-0 was misappropriated. ~~defalcated~~ by the College Clerk as detailed below:—

School fees.	Rs	583-8-0
Contingent amounts		135-12-0
Scholarships -do		657-0-0
Laboratory -do		5200-0-0
Geological Contingent -do		900-0-0
Prizes & Books -do.		700-0-0
Total		8176-4-0

43/C

RS 27]

GENERAL AND REVENUE
SECRETARIAT

(*Continuation Sheet draft form*)

Correspondence ending with letter No 434 of the 18th May 1907 from the Principal of the Central College, Bangalore Submitting his Remarks on the auditors Report

Letter No 444 of the 30th May 1907 from the Same officer Submitting Copy of a Special Report made by the Police Dispr Mr Sri Rama Rao, Ba BL on the investigations made by him Regarding the defalcation Case together with the Remarks of the Dpl of Police thereon.

Order thereon

No

~~The defalcations except in the Case of School fees~~ under all items

MGCPB— 0000—5 10)

It is observed that defalca

were committed by means of forgeries to regard school fees the Principal at times allowed the clerk to collect them which were purposely omitted by him to be noted in the attendance Registers till after the monthly accounts were made and the fee amounts were checked and passed by the Principal. It is observed that the Principal ought not to have allowed the clerk to collect school fees. but should have made one person (Professor or teacher) to collect the responsible for the collection of fees in each class. Thus though the book failed to exercise make sufficient checks in certain respects, his position in this matter of school fees cannot be characterized as

The monies misappropriated by the College writer Narain Murthy were monies obtained by him for the most part by forged documents presented at the Treasury & some extent school fees collected by him from the students themselves As regards the latter it happened at times sometimes that when the students did not pay their fees into the hands of Professors & Teachers on due dates, the Clerk Narain Murthy collected them but took care not to enter them in the attendance Registers until

L.B. current varieties

But this omission

GRS 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation Sheet in ut form)

culpable

positive carelessness or negligence. It amounts only to an absence of the special care and watchfulness which comes out of a disposition to be distrustful, a disposition however which is expected in officers in Regard to the Safety and Security of the Govt Revenue ~~The books of the Registers and accounts appear also to be defective. For these Reasons, Mr Cook will cannot be held~~ responsible for the defalcations under this item. What cannot be recovered from the Bank will be written off the accounts.

I am now of the opinion that the Treasurer has acted wisely & otherwise than prudently in the course he has pursued

In these Circumstances I cannot be disposed to hold Mr Cook

misfeasances

In this connection, I wish to observe that

The forms of fee registers and accounts appear to be defective & the Dept of Educ is requested to revise and improve the forms for the D.C.B accounts of School fees in consultation (in the College with the Comptroller.

3. As the defalcations under other items were chiefly committed by fraud practised ~~caused~~ on Treasury officers by the clerk by forging bill books Signatures, ~~bill book~~ the latter cannot be held ~~is not~~ responsible for ~~this~~ the same as there are no entries about them in any of the college Records. But the forged bills should be carefully examined with a view to judging whether they are ~~clever~~ clever enough to deceive officers whose first duty is to see to the genuineness of any

GRS 27]

GENERAL AND REVENUE SECRETARIAT

(*Continuation Sheet 1 alt form*)

4½
3

order for money payments which may be ~~to~~ presented to them for compliance. ~~Hereafter~~ especially as in every case large amounts were drawn from the Treasury many months before applying for Govt Sanction the Comptroller is therefore requested to go into this part of the case carefully and submit a full report to Govt with the names of the Treasury officers ~~concerned~~ his opinion concerned.

4 It appears that the Comptroller's office unauthorisedly admitted in audit of a ~~claim~~ Imprest Claim of Rs 30 a ~~month~~ for a few months from Jan 1906 under Scholarships

in excess of the Scale. ~~There is little excuse for passing this excess amount.~~ The Comptroller will therefore be requested to furnish Govt. Submit a full Report on this excess payment for part of the case also with the names of the officers ~~and clerks~~ responsible for it ~~censurable~~ blameworthy -

Sd/-
17/12/07
Sect'y

To The Pl. le Collector
" Jt. Sl of Govt
" Comptroller
" Dy Commr, Bangalore,

Vm
16/12/07

Dy Comm'r
Bgl

Proceedings of the Government
of His Highness the
Maharaja of Mysore

Read -

Letter dated the 5th November 1906 from the Principal of the Central College, Bangalore, in re defalcations by his College writer D Narayana Murti

2 Government Order No 3643-4/ Fdn 158-06-2 dated the 6th November 1906 requesting the Comptroller to the Government of Mysore to depute a competent official from his office to audit the accounts of the Central College with a view to ascertaining the extent of the defalcations said to have been committed and to furnish a report to Government

3 Letter No 4276/O A 37 dated the 31st January 1907 from the Comptroller to the Government of Mysore, submitting with his remarks, the auditor's

report

report from which it will be seen that on the whole a sum of Rs 8176-4-0 was misappropriated by the College Clerk as detailed below -

School fees	Rs	583- 8- 0
Contingent amounts		135-12- 0
Scholarships	do	657- 0- 0
Laboratory	do	5200- 0- 0
Geological contingent	do	900- 0- 0
Prizes and Books	do	700- 0- 0
Total		8176- 4- 0

4 Correspondence ending with letter No 434 dated the 18th May 1907 from the Prircipal of the Central College, Bangalore, submitting his remarks on the auditor's report

5 Letter No 441 dated the 30th May 1907 from the same officer submitting copy of a special report made by the Police Inspector Mr M Rama Rao B A , B L , on the investigations made by him regarding the defalcation case together with the remarks of the In-

spector

Inspector General of Police thereon

Order thereon No 65325
Edn/58-66-14.

Dated Bangalore, the 10th January 66

It is observed that the monies misappropriated by the College Writer Narain Murti were monies obtained by him for the most part by forged documents presented at the Treasury, and to some extent school fees collected by him from the students themselves As regards the latter the Principal at times allowed the clerk Narain Murti to collect the fees, some of which however the clerk took care not to enter in the attendance registers and in the fee abstracts until the other fee amounts paid by students were there totalled up by the Principal and remitted to the Treasury. The Principal ~~ought~~ indeed ought not to have thus allowed

Thus the clerk was able to misappropriate Rs 583-0-0 which he collected under this head in the course of about 4 years.

6

allowed the clerk to collect ~~even the~~ 1 any ~~belated~~ school fees but should have made one ~~person~~ officer (Professor or teacher) responsible for the collection of fees both current and arrears in each class But this omission cannot be characterized as culpable carelessness or negligence It amounts only to an absen e of the special care and watchfulness which comes out of a disposition to be distrustful, a disposition, however, which is expected in officers in regard to the safety and security of the Government revenue In these circumstances, and in view of the fact that the ircident has occurred but at the close of long and distinguished service Government are not disposed to hold Mr Cook responsible for the defalcations under this item of school fees What cannot be recovered under this head from the criminal fines ~~etc.~~ imposed on the Clerk will be written off

the

615

the accounts

2 In this connection, it is observed that the forms of fee registers and accounts appear to be defective and the Inspector General of Fduca tion is requested to revise and improve the forms for the Demand Collection and Balance accounts of School fees in the College in consultation with the Comptroller

3 As the embezzlements under other items were chiefly committed by fraud practised on Treasury Officers by the clerk forging Mr Cook's signature, the latter is of course responsible for the same as there are no entries about them in any of the College records But the forged bills should be carefully examined with a view to judging whether they are clever enough to deceive officers whose first duty is to see to the genuineness of any

order

42

order for money payments which may be presented to them for compliance especially as in every case large amounts were drawn from the Treasury many months before ~~applying for~~ Government sanction The Comptroller is therefore requested to go into this part of the case carefully and submit a full report to Government with his own opinion and the names of the Treasury Officers concerned

4 It appears that the Comptroller's Office unauthorizedly admitted in audit a monthly charge of Rs 30 under Scholarships for a few months from January 1906 in excess of the fixed scale The Comptroller will be good enough to furnish Government with a full report on this part of the case also with his own opinion and the names of the Officials blameworthy

6/1/08
Secretary to Govt

To

To

The Principal, Central College

The Irspector General of Fducation

The Comptroller, ysore covernmen

The Deputy Commissioner, Bangalore